

The Truth about Tithing

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The driving force in most nations today is money. No matter what kind of economic system we live in, money matters. Everyone cares about it and it seems that there is never enough. Even those who live in the most affluent societies often struggle to make ends meet. But few in our modern world would ever stop to consider that the answer to all the world's money problems is found in the Bible.

God instituted His economic law of tithing thousands of years ago. He assured us that if we would faithfully obey Him in paying tithes, we would never need to worry about making ends meet. God promises to pour out a blessing on those who honor Him by following His simple system of tithing.

Most people are aware of the concept of tithing, but many of those who profess a belief in the Bible question whether tithing is still valid. Does God still require people to tithe on their income, and does He still bless them when they do?

Whose Money Is It?

God can easily fulfill His promise to bless those who tithe. After all, He owns everything! But we tend to forget this fact and believe that everything we obtain is ours. We think that we alone should be the ones who decide how our income is spent.

The truth is anything that we earn or produce is not really ours. It never was and never will be. Everything is God's. The vast spiraling galaxies of the universe belong to Him. The earth and everything in it is His. He owns every mountain, lake, tree, animal, molecule, and sub-atomic particle in existence. Even the process of thought that we use to be productive is attributed to Him. We develop skills, invent mechanisms, and create technology, by using mental abilities that our Creator gave to us. God indicates that He literally owns everything:

For every beast of the forest *is* Mine, *and* the cattle on a thousand hills. I know all the birds of the mountains, and the wild beasts of the field *are* Mine. If I were hungry, I would not tell you; for the world *is* Mine, and all its fullness (Psalm 50:10-12).

The silver *is* Mine, and the gold *is* Mine,' says the LORD of hosts (Haggai 2:8).

Indeed heaven and the highest heavens belong to the LORD your God, *also* the earth with all that *is* in it (Deuteronomy 10:14).

Everything under heaven is Mine (Job 41:11).

All the earth *is* Mine (Exodus 19:5).

A Prior Claim

The Scriptures declare that God owns everything. Nevertheless, He has graciously allowed humanity to use the materials of this earth (Psa. 115:16). In distinct contrast, the civil governments of this world try to wield control over the nations. National authorities use their power to require a portion of each citizen's income. Consequently, people today pay 20-30% of their income in taxes while in socialistic nations these percentages reach much higher levels.

Governments of men have a right to levy taxes that are an unavoidable cost of living in the land. However, what the vast majority have not realized is that there is a prior claim to our property and income. Having created the world, all that we receive from the earth rightfully belongs to God. This includes the money we earn from the Creator's possessions. In return for our use of His creation, God requires only a fraction of our income to be given back to Him. This portion is known as a tithe.

The word "tithe" is an English expression that has been used for many centuries. It was popularized by the King James translation of the Bible in which the Hebrew word for tenth or tenth-part is translated as "tithe." The word simply means ten percent of a given amount, and from the beginning of time God's faithful people have always given Him a tenth of their increase.

Bible students are familiar with the practice of tithing that was observed by the Israel during God's administration of the Old Covenant. Under that disposition, the tithe was given to the Levitical priests, but what about now? Are Christians expected to tithe in the New Covenant? If so why? With no Levitical priesthood to support, what is the purpose of tithing today?

God's Law from the Beginning

To understand how tithing applies in our age we must go back to the beginning of our creation. While the Bible records no direct command to tithe until the book of Exodus, there is evidence that God's system of tithing was understood and practiced from the beginning.

Cain and Abel met for the purpose of making a first fruit offering to God. This was not a chance meeting. It was a predestined assembly in order to celebrate one of God's annual holy days:

Now Adam knew Eve his wife, and she conceived and bore Cain, and said, "I have acquired a man from the LORD." Then she bore again, this time his brother Abel. Now Abel was a keeper of sheep, but Cain was a tiller of the ground. And in the process of time it came to pass that Cain brought an offering of the fruit of the ground to the LORD. Abel also brought of the firstborn of his flock and of their fat... (Genesis 4:1-4).

These two brothers came together at the same time for the purpose of presenting their first fruits as an offering to God. One gave of the fruit of the ground, and the other the firstborn of his flocks. These men presented their offering in the "process of time." At first glance this expression can appear as if they simply brought their offering at an unspecified period. However, the literal translation of this Hebrew phrase is "at the end of days" (*Strong's Exhaustive Concordance of the Bible*, H7093, H3117).

Interestingly, a unique holy day is celebrated at the end of a specified number of days. It is called the Feast of Weeks (Exo. 34:22). The New Testament uses the term "Pentecost." That holy day is observed after the process of counting seven

weeks, or 49 days. A first fruit offering is presented to God on the 50th day. This indicates that these two brothers came to offer their first fruits on the annual observance of Pentecost.

While these scriptures do not directly refer to tithing, they demonstrate that God had given His law from the beginning. He had instructed Adam, Eve, and their children, in the way to properly worship Him. These instructions included keeping His holy days, giving offerings, and tithing.

God's instructions were also given to Noah who was a man that "found grace in the eyes of the LORD" during a time when everyone else on the earth was wicked (Gen. 6:5-8). For this reason, Noah became known as "a preacher of righteousness" (2Pet. 2:5). The only way a person could be known by this title is if they kept God's laws. Therefore, after the flood when Noah came out of the ark, we read that he gave offerings to God (Gen. 8:20).

The fact that God's law of tithing existed from an early time is also demonstrated by the example of Abraham and Melchizedek. It's within the record of their historic meeting that the word "tithe" is used for the first time in the Bible.

After destroying an army of men who had plundered Sodom and taken his nephew captive, the Scriptures state that Abraham retrieved Lot and all the valuables:

So he brought back all the goods, and also brought back his brother Lot and his goods, as well as the women and the people. And the king of Sodom went out to meet him at the Valley of Shaveh (that is, the King's Valley), after his return from the defeat of Chedorlaomer and the kings who *were* with him. Then Melchizedek king of Salem brought out bread and wine; he *was* the priest of God Most High. And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth; and blessed be God Most High, Who has delivered your enemies into your hand." And he gave him a tithe of all (Genesis 14:16-20).

Abraham gave God a tenth of the spoils. This is confirmed in the New Testament (Heb. 7:4). The Greek word

for “spoils” means “the top of the heap” (*Strong’s*, G206). Abraham not only gave ten percent, but he gave God the best!

Another important point to consider is that when Melchizedek came to meet Abraham, he said “Blessed be Abram of God Most High, Possessor of heaven and earth; and blessed be God Most High, Who has delivered your enemies into your hand.” As this Priest came to receive the Patriarch’s tithe, He reminded Abraham of this truth—it is God who possesses heaven and earth, and it is God who gave him victory over these wicked men.

The simple fact that Abraham practiced tithing makes the point indelible. Most people have been taught that God only gave His laws to ancient Israel, and that they did not exist prior to the Exodus. The example of Abraham shows otherwise:

I will perform the oath which I swore to Abraham your father. And I will make your descendants multiply as the stars of heaven; I will give to your descendants all these lands; and in your seed all the nations of the earth shall be blessed (Genesis 26:3-4).

God pledged that He would bless Abraham and his descendants with abundance. Why? Why would God bless this man above all others? God explained His profound words:

because Abraham obeyed My voice and kept My charge, My commandments, My statutes, and My laws (Genesis 26:5).

Abraham kept the Ten Commandments, and he also kept God’s statutes which is a term translated in other places as “appointed times” (Lev. 23:4). The ancient patriarch celebrated God’s holy days. In addition, Abraham observed God’s “laws.” The word “laws” is the Hebrew *torah*. Torah refers to the code of Mosaic Law that was later presented to Moses. The Scriptures reveal that Abraham kept the entirety of God’s laws; including the law of tithing.

The next example of tithing is found in the narrative of Abraham’s grandson Jacob. Jacob cheated his brother out of his birthright blessing and fled in fear of his life. Along the way, he

stopped at Bethel where he laid his head on a stone for a pillow. That night God came to him in a dream and promised Jacob an astounding destiny. After awakening, Jacob made a vow:

If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father's house in peace, then the LORD shall be my God. And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You (Genesis 28:20-22).

Adam, Eve, Cain, Abel, Noah, Abraham, Isaac, and later Jacob obviously understood God's laws. This includes the holy days and tithing. All of these things were known and practiced long before Moses. These heroes of faith understood the principle of tithing. They realized all they possessed came from the Eternal. Even their very lives depended upon His blessing. Therefore, they were more than willing to give God the portion that was already His.

A Change in Administration

During the time of the Patriarchal system, the tithe was given to Melchizedek—a Priest of the Most-High God with neither beginning of days nor end of life (Heb. 7:1-3). A thorough Bible study of Melchizedek has proven Him to be none other than Christ. After the children of Israel came out of bondage in Egypt, God instituted a change in the administration of the tithe.

God had to reissue the law to the Israelites from Mount Sinai because they had lost their way while living in Egypt (Eze. 20:7-13). He then instituted something new—the Levitical priesthood. As a part of this new administration, God adapted the existing system of tithing to suit an entire society. First, He insured that Israel understood the tithe was not something that was theirs to manipulate. It belonged to Him and was considered holy:

And all the tithe of the land, *whether* of the seed of the land *or* of the fruit of the tree, *is* the LORD's. It

is holy to the LORD... And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD. He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed (Leviticus 27:30-33).

The Eternal stated that His tithe is holy. It is not to be used in whatever way people might choose. It is set apart for God's special use. Because He is the Chief Administrator of it, God instituted a change in its administration. His tithe would no longer go to Melchizedek, but was to be used to support the Levitical priesthood. And as long as Israel remained a nation under God, the tithe would be given to the Levite's:

Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting (Numbers 18:21).

It was understood that everyone was to tithe to the Levites. There were no exceptions. Even the priests who received the tithe were to tithe:

Speak thus to the Levites, and say to them: When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe (Numbers 18:26).

This is the blueprint for God's system of tithing as it pertained to the religious leaders under the Old Covenant. The tithe belonged to God alone. It was His, but He directed it to be used to support the work of His human representatives on the earth. It was given to the priests and Levites who performed the work in the Tabernacle and later the Temple. This law was never done away. The faithful people of God continued to give their tithes to the Levites for thousands of years.

Did Tithing Stop With a New Covenant?

Many think that tithing is optional and no longer required. It is not unusual to hear people say that tithing was only for the people who lived under the Old Covenant. They claim that there is no direct command telling us to tithe in the pages of the New Testament. Such an assumption is false. Just like the commandments, annual holy days, and dietary laws, tithing was not discontinued under a New Testament.

First, realize that there was no written command for Abraham or Jacob to tithe. Nevertheless, the patriarchs knew this was an obligation. Second, consider the argument that there is no direct command to tithe in the New Testament. Why is this so? The answer should be obvious. What need would there have been for Christ or the apostles to command people to do what they were already in the habit of doing? It was understood that God's people should tithe, and therefore there was no need to reaffirm this law with a direct command in the pages of the New Testament.

Even so, Christ did mention tithing on more than one occasion. Consider a query posed by the Pharisees. These religious leaders knew that Israel should give their tithes to the Levites, but the Roman government also required a percentage of their increase called a tax. Many felt they should not be obligated to pay taxes to Rome. Thus, they asked the Savior the following question:

“Teacher, we know that You are true, and teach the way of God in truth; nor do You care about anyone, for You do not regard the person of men. Tell us, therefore, what do You think? Is it lawful to pay taxes to Caesar, or not?” But Jesus perceived their wickedness, and said, “Why do you test Me, *you* hypocrites? Show Me the tax money.” So they brought Him a denarius. And He said to them, “Whose image and inscription *is* this?” They said to Him, “Caesar’s.” And He said to them, “Render therefore to Caesar the things that are Caesar’s, and to God the things that are God’s” (Matthew 22:16-21).

The subject matter of this conversation was certainly money, and these men knew that Christ agreed with tithing to God by giving it to the Levites. The Pharisees tried to trap Christ into openly criticizing Caesar because the Jews believed the tax law imposed by Rome was wrong. They assumed that Christ would not agree with giving financial support to Caesar. Christ answered their question plainly. He told them that they should pay Caesar the Roman tax, but also give to God what belonged to Him. Christ again referred to the command to tithe shortly after this conversation:

Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier *matters* of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone (Matthew 23:23).

Christ did not say “woe” to the Pharisees because they were tithing when it was no longer required. He did not suggest that they should stop tithing and focus on more spiritual issues. His mention of this part of the law was in the context of being an expected duty. The Pharisees did not neglect to tithe, yet many chose to ignore vital intentions of the law that were of enormous importance.

Obviously, the Messiah believed and taught that God’s people are to tithe. While correcting these religious leaders, it would have been the perfect time for Christ to reveal that there was no longer a need to pay a tithe, but He did not! Instead, just days away from His crucifixion, Jesus gave a direct and public validation of the practice of tithing.

Opponents of tithing want to see a direct command from God in the New Testament telling them that they must tithe. But shouldn’t they be looking for just the opposite? Those who believe that tithing is no longer required should be looking to see if there is a command telling us to STOP tithing. God’s commands are always in force unless He plainly states otherwise.

When the apostles were led by God to understand that gentiles were not required to be circumcised, they were careful to write letters explaining this decision. However, there is not a single word in the New Testament telling us that we tithing no

longer applies and Christians are NOT to tithe! The early Church continued the practice of tithing because the Scriptures they read commanded them to do so. They read the words of the Old Testament which was the biblical authority for Christ and New Testament Church. Those same words are a guide for us as well.

Notice some examples of Christ's view of the Old Testament. In John 17:17 He said, "Your word is truth." In this statement, the Messiah referred to the Old Testament Scriptures. He trusted in those words, and we can trust them also.

In another case, when tempted of the devil, Christ rebuked Satan by quoting the words of the Old Testament. In fact, on numerous occasions the Savior began His response to inquiries with the words "It is written." In every case He spoke of Old Testament writings which included instructions to tithe.

Long after the death of Christ, the apostle Paul continued to validate the words written in the Law, Prophets, and Writings:

But evil men and impostors will grow worse and worse, deceiving and being deceived. But you must continue in the things which you have learned and been assured of, knowing from whom you have learned *them*, and that from childhood you have known the Holy Scriptures, which are able to make you wise for salvation through faith which is in Christ Jesus. All Scripture *is* given by inspiration of God, and *is* profitable for doctrine, for reproof, for correction, for instruction in righteousness, that the man of God may be complete, thoroughly equipped for every good work (2Timothy 3:13-17).

There was no New Testament written when Timothy was a youth. In fact, there was nothing published during the lifetime of Paul. This letter Paul wrote to Timothy speaks of the Old Testament. He told Timothy to continue in what he had learned in those Scriptures during his childhood. The apostle reminded the young evangelist then, and he reminds us today, that the Old Testament was inspired by God and it is profitable for doctrine!

Those Scriptures that Paul and Timothy used for doctrine, correction, and instruction in righteousness state that

the earth and everything in it is God's. They also affirm that God's tithing is holy and belongs to Him.

As Paul prophesied, evil men have grown worse in deceiving and being deceived. False teachers continue to mislead people about many things—including the truth about tithing. Those who teach that tithing is no longer required would do well to notice what Christ stated regarding the longevity of the law after His crucifixion and resurrection. Our Savior said that God's law will continue to be valid as long as heaven and earth exist:

Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill. For assuredly, I say to you, till heaven and earth pass away, one jot or one tittle will by no means pass from the law till all is fulfilled. Whoever therefore breaks one of the least of these commandments, and teaches men so, shall be called least in the kingdom of heaven; but whoever does and teaches *them*, he shall be called great in the kingdom of heaven. For I say to you, that unless your righteousness exceeds *the righteousness* of the scribes and Pharisees, you will by no means enter the kingdom of heaven (Matthew 5:17-20).

The One who gave Moses the Law from Mount Sinai told the religious leaders that He did not come to do away with the law. Whoever teaches others to break even the least of the commandments will be called the least in the Kingdom. From these words alone there is only one possible conclusion. Those who teach that the New Testament does away with tithing are not telling the truth.

While the pages of the New Testament indicate that circumcision and the sacrificial laws are no longer applicable at this time, they never suggest that we can abandon the rest of God's law. The Bible shows that Christians are to keep the law both in the letter and intent. It is only the unconverted mind that tries to reject God's law:

Because the carnal mind *is* enmity against God; for it is not subject to the law of God, nor indeed can be (Romans 8:7).

The person who is in the process of conversion has entered into the New Covenant and is subject to God's Law. The New Testament states:

This *is* the covenant that I will make with them after those days, says the Lord: I will put my laws into their hearts, and in their minds I will write them (Hebrews 10:16).

Obviously, the New Testament does not do away with God's law. Instead, through the Spirit of God, His law becomes an integral part of our thought process and behavior. His Spirit enables us to see the value of the law. We cherish it as a light guiding our lives in a world of darkness. Understand that the words Christ spoke to the Pharisees continue to apply today. We cannot leave tithing undone.

Did the Early Christian Church Tithe?

The first century Church understood the place of God's law in the Christian's life. They believed in, and practiced, the statutes of God. This included the law of tithing.

Both religious scholars and historians agree that the early Christians tithed to financially support the Levites. The Scribes and Pharisees believed in tithing and Jewish converts to Christianity continued this practice. Tithing is simply a continuation of a previous law, and our duty to tithe was affirmed before Christ's death when He said:

The scribes and the Pharisees sit in Moses' seat. Therefore whatever they tell you to observe, *that* observe and do, but do not do according to their works; for they say, and do not do. (Matthew 23:2-3).

The Scribes and Pharisees taught the people to tithe. Christ indicated that the biblical laws preached by these two sects were right and should be observed. His admonition against them only referred to their "works" that were concocted as traditions which often abrogated God's commands. Tithing was not a violation, but in accordance with what the Eternal had instructed.

Although the Scriptures never do away with the practice of tithing, God eventually made another change in the way it was to be administered. As will be demonstrated, it was just prior to the destruction of the temple that this change in the administration of the tithe was made in order to support Christ's ministry through the New Testament Church. Before this change, however, the practice of tithing to the Levites was observed by Christians. This fact is illustrated by the famous conference in Jerusalem in which the issue of circumcision was debated.

During this conference, the only topic of debate was circumcision in the foreskin of the flesh. These Church leaders judged that gentiles who came to Christ were not required to first become a Jew through the act of being circumcised. The reason was that circumcision portrayed a conversion of the heart (Rom. 2:26-29). The Apostle James proceeded to list four things that were required of gentiles:

Therefore I judge that we should not trouble those from among the gentiles who are turning to God, but that we write to them to abstain from things polluted by idols, *from* sexual immorality, *from* things strangled, and *from* blood (Acts 15:19-20).

Were these four issues all that were expected of gentiles who came to Christ? Were they allowed to break the Ten Commandments and disregard tithing and annual holy day observance? Some claim that James excused the gentiles from the rest of God's law. However, his words suggest no such thing. God does not have one set of laws for Jews and another for gentiles. He is the same yesterday, today, and forever (Heb. 13:8). The Bible nowhere states that anyone is exempt from keeping the Commandments. Merely abstaining from idols, fornication, not eating animals that were strangled, or offered as a sacrifice to a false god, did not give gentiles the right to steal, lie, or murder!

As Pastor of the Jerusalem Church, James seconded the judgment of Peter and proceeded to list these four obligations that were common problems among gentiles. He did not reiterate everything that was required for the following reason:

For Moses has had throughout many generations those who preach him in every city, being read in the synagogues every Sabbath (Acts 15:21).

The apostles expected gentiles to attend the synagogue on the Sabbath where they would hear the law preached from the pages of the Old Testament. There, they would have the Ten Commandments, holy days, unclean meats, and other statutes such as tithing expounded to them.

History also bears out the fact that the Church continued to tithe. Because their beliefs and practices were so similar to that of the Jews, the early Christian church was originally considered another sect of Judaism. Secular writings show that after the temple was destroyed in 70 A.D., the Christians in Jerusalem fled to Pella. Historian Adolf von Harnack related:

By a prophecy which had been revealed to the leaders of the Church of Jerusalem, the faithful were admonished to leave the city before the war, and to go and live in a town in Perea named Pella; they accordingly withdrew there, and thus the metropolis of the Jews and all the land of Judea was completely abandoned by the saints (*Ecclesiastical History*, III, Vol. I, p. 124).

In Pella, these early Christians were called Nazarenes. The *Encyclopedia Britannica* explains the beliefs held by the Church nearly 40 years after Christ's death:

They dated their settlement in Pella from the time of the flight of the Jewish Christians from Jerusalem, immediately before the siege in A.D. 70... they recognized the new covenant as well as the old, and believed in the resurrection, and in the one God and His Son Jesus Christ... They used the Aramaic recension of the Gospel according to Matthew, which they called the Gospel to the Hebrews, but, while **adhering as far as possible to the Mosaic economy** as regarded circumcision, sabbaths, foods and the like, they did not refuse to recognize the apostolicity of Paul or the rights of heathen Christians (Eleventh Edition, v. XIX, p. 319).

First century Christians living in Pella continued to practice these same beliefs for nearly 300 years (ibid). They believed in Christ and kept everything in the Old Covenant with the exception of the Levitical ceremonies and sacrifices. These faithful people believed in, and practiced, tithing. They tithed to the Levites just as the Scriptures commanded until the destruction of the Temple. The apostles and the ministry of the Church were not necessarily Levites. Therefore, the work of the early Church was not supported by tithes. God later made a change in the administration of the tithe to support His New Testament Church. Before that change, the Christian ministry was supported by freewill offerings.

How the Early Ministry Was Supported

Those called to work in Christ's service were not given vast amounts of money or supplies to support them. They were expected to travel to preach and to take no money or clothing with them. The instructions from Christ to His disciples were:

Go your way; behold, I send you out as lambs among wolves. Carry neither money bag, knapsack, nor sandals; and greet no one along the road. But whatever house you enter, first say, 'Peace to this house.' And if a son of peace is there, your peace will rest on it; if not, it will return to you. And remain in the same house, eating and drinking such things as they give, for the laborer is worthy of his wages. Do not go from house to house (Luke 10:3-7).

The Messiah sent His disciples out and expected them to be supported by those who accepted what they taught. In so doing, He reminded them that the "laborer is worthy of his wages." This means that they were worthy of being paid for their work. Paul reiterated this same principle to the Church of God:

Let him who is taught the word share in all good things with him who teaches. Do not be deceived, God is not mocked; for whatever a man sows, that he will also reap. For he who sows to his flesh will of the flesh reap corruption, but he who sows to the Spirit will of the Spirit reap everlasting life. And let

us not grow weary while doing good, for in due season we shall reap if we do not lose heart. Therefore, as we have opportunity, let us do good to all, especially to those who are of the household of faith (Galatians 6:6-10).

Paul stated that those who were being taught are to “share” with those sent to teach. This is the same principle found in Romans 12:13 where it says that the Roman brethren were to be hospitable while “distributing to the needs of the saints.” In other words, Paul was telling Church members that they were to support the Church leadership. As Adam Clarke wrote in his commentary regarding Paul’s instructions, Christians are to:

Contribute to the support of the man who has dedicated himself to the work of the ministry, and who gives up his time and his life to preach the Gospel. It appears that some of the believers in Galatia could receive the Christian ministry without contributing to its support. This is both ungrateful and base. We do not expect that a common schoolmaster will give up his time to teach our children their alphabet without being paid for it; and can we suppose that it is just for any person to sit under the preaching of the Gospel in order to grow wise unto salvation by it, and not contribute to the support of the spiritual teacher? It is unjust (*Adam Clarke’s Commentary*, Vol. 4, p. 415).

In another case the Apostle Paul wrote to the young evangelist Timothy giving him advice about ministering. Paul told him that faithful elders are worthy of double honor:

Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, “You shall not muzzle an ox while it treads out the grain,” and, “The Laborer is worthy of his wages” (1Timothy 5:17-18).

What did Paul mean when he wrote that ministers who are effective in their service deserve double honor? In his Bible

Commentary, Adam Clarke explained the meaning of these two words that are translated from the Greek words *diploous time*:

Almost every critic of note allows that timē here signifies reward, stipend, wages. Let him have a double or a larger salary who rules well; and why? Because in the discharge of his office he must be at expense, in proportion to his diligence, in visiting and relieving the sick, in lodging and providing for strangers... The Scripture saith, Thou shalt not muzzle the ox—This is a manifest proof that by timē, honor in the preceding verse, the apostle means salary or wages “Let the elders that rule well be accounted worthy of double honor,” a larger salary than any of the official widows mentioned before, for “the laborer is worthy of his hire.” The maintenance of every man in the Church should be in proportion to his own labor, and the necessities of his family. He that does no work should have no wages. In the Church of Christ there never can be a sinecure. They who minister at the altar should live by the altar; the ox that treadeth out the corn should not be muzzled; the laborer is worthy of his hire: but the altar should not support him who does not minister at it; if the ox won’t tread out the corn, let him go to the common or be muzzled; if the man will not labor, let him have no hire (*Adam Clarke’s Commentary*, Vol. 4, p. 610).

In another epistle, Paul defended his office as an apostle, making it known that he could require financial support from brethren through tithes and offerings:

Do we have no right to eat and drink? Do we have no right to take along a believing wife, as *do* also the other apostles, the brothers of the Lord, and Cephas? Or *is it* only Barnabas and I *who* have no right to refrain from working? Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock? Do I say these things as a *mere* man? Or does not the law say the same also? For it is written in the law of Moses, “You shall

not muzzle an ox while it treads out the grain.” Is it oxen God is concerned about? Or does He say *it* altogether for our sakes? For our sakes, no doubt, *this* is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. If we have sown spiritual things for you, *is it* a great thing if we reap your material things? If others are partakers of *this* right over you, *are* we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. Do you not know that those who minister the holy things eat *of the things* of the temple, and those who serve at the altar partake of *the offerings of the altar*? (1Corinthians 9:4-13).

As these verses show, Paul believed that he had a right to be supported by Church members. His statement that “those who minister the holy things eat *of the things* of the temple, and those who serve at the altar partake of *the offerings of the altar*” refers to the priests who ate of the tithes and offerings that were brought to the temple. Paul equated his service in preaching the gospel to the Church with that of the priests work in the temple:

Even so the Lord has commanded that those who preach the gospel should live from the gospel (1Corinthians 9:14).

There is no doubt that Paul believed and taught that the ministry was to be paid, and that God’s servants had the right to be supported by the people who received Christ’s teaching through them. Nevertheless, Paul did not always choose to exercise his right. For instance, he did not take money from the gentile congregations when he first established them. This did not mean that he didn’t have the right to be supported by them. It was because the Temple still stood and the Levitical priesthood was still functioning.

There can be no doubt that Paul believed in tithing. When standing before Felix, having his beliefs called into question, Paul spoke these profound words to the Roman ruler:

But this I confess to you, that according to the Way which they call a sect, so I worship the God of my fathers, believing all things which are written in the Law and in the Prophets (Acts 24:14).

These are direct references to the pages of the Old Testament. The apostle Paul believed in the writings of the Law and Prophets. This means that Paul believed in tithing. He would have tithed on wages he made as a tentmaker and taught tithing to the brethren. But the tithes given at that time would not have gone to the New Testament Church. They would have been given to the Levites. By God's command, while the Temple stood, and the Levitical priesthood existed, the Levites were to receive the tithes.

Until 70 A.D., the Christian Church and its ministry were supported by offerings. However, the destruction of the temple and disbanding of the Levitical priesthood brought about another change in the administration of God's tithes.

Another Change in Administration

Tithing was the system God's people had always practiced. It was never abolished. The manner in which it was administrated changed from Melchizedek to the Levites, and another change in administration occurred after the Temple was destroyed in 70 A.D.

Perceiving the Jews to be a threat to their empire, the Roman army besieged and conquered Jerusalem. The siege ended after sacking the city and destroying the Temple. Consequently, the priesthood was scattered and the ceremonial washings and sacrifices came to an end. But what would replace that system?

The high priest who served in the Temple no longer held that position. Christ ascended into the heavens to function as our High Priest, and there were several other changes made to the ministerial duties of the Levites. Access to the Father through the exclusive room called Holy of Holies was no longer denied to everyone except for the Temple's functioning high priest. The holy place that room represented was now accessible to all those reconciled to God through Christ (Heb. 2:17-18). The ceremonial

laws of various washings and sacrifices were a schoolmaster to bring people to Christ. Now that the Holy Spirit was given, these were no longer necessary (Heb. 9:1-14). Circumcision of the heart replaced that performed in the flesh. However, the Scriptures indicate that all other laws and Commandments remain. In fact, Christ had said that the law would continue until the very heavens and earth were no more (Mat. 5:18). What about the law of tithing? Would it also remain?

In the same way that there was a change in the administration of God's tithe from the time of the Patriarchs to that of the Levites, there was another change in administration of the tithe made after the formation of the New Testament Church. This change is spelled out in the book of Hebrews. Written in approximately 64 A.D., this book was produced to inform Christians what would remain after the Temple and its priesthood no longer existed. Regarding God's tithe, the author of Hebrews provided an explanation; prefacing his answer with the fact that Christ and Melchizedek are one and the same:

This *hope* we have as an anchor of the soul, both sure and steadfast, and which enters the Presence *behind* the veil, where the forerunner has entered for us, *even* Jesus, having become High Priest forever according to the order of Melchizedek. For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, to whom also Abraham gave a tenth part of all, first being translated "king of righteousness," and then also king of Salem, meaning "king of peace," without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually (Hebrews 6:19-7:3).

Christ is our eternal High Priest. He is the same individual who appeared to Abraham as Melchizedek—priest of God Most High (Gen. 14:18). The tithe always belonged to Him. As the author recorded, Melchizedek received tithes directly from Abraham:

Now consider how great this man *was*, to whom even the patriarch Abraham gave a tenth of the spoils. And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises (Hebrews 7:4-6).

With the formation of Israel as a nation, and the introduction of the Levitical priesthood, there was a need for a change in the administration of the tithe. The tithe would no longer go directly to Melchizedek. God commanded the Levites to receive the tithes in order to support His work in the Temple and as ministers throughout the nation.

With Christ's ascension to the throne of God as our High Priest, followed by the destruction of the temple and the abolition of the Levitical priesthood, there was another change necessary in the administration of the law:

For the priesthood being changed, of necessity there is also a change of the law (Hebrews 7:12).

What law is being spoken of? Is it the Ten Commandments or the annual holy days? Certainly not! It is the law of tithing, But what has been changed? Has the law of tithing been done away? Does it no longer apply? No! The tithe still belongs to Melchizedek, but the command to give it to the Levites has changed. Now it is to be administered by Christ's true ministers and used by the Church in its mission of preaching the gospel.

When Christ returns to this earth, He will once again make a change in the administration of the tithe. The temple will be rebuilt and the Savior will restore the Levites to their offices of service (Eze. 44:10-11). At that future time, the priests will again be supported by the tithe. The tithe will still belong to Melchizedek, but its administration will once again be turned over to the Levites. Until that time, the book of

Hebrews explains that God expects people to tithe today. It is to be administered by the true ministers of God's Church.

Should You Tithe?

If the answer to this question is not already obvious, consider the pattern. Tithing has always been followed by God's people. It continued with a change in the administration after the Exodus. Tithing has persisted since the beginning of the New Testament Church. It will continue after Christ's return. But what if we still choose not to tithe? Is it a sin?

Commandment keepers would never consider stealing from others. We certainly would never think of stealing from God. However, the Eternal warns us that when we do not tithe, we are stealing from Him! To those who do not tithe, the words of the Almighty should thunder in our minds with the following question and its indicting response:

Will a man rob God? Yet you have robbed Me! But you say, "In what way have we robbed You?" In tithes and offerings (Malachi 3:8).

God states that if we withhold tithes, we are stealing from Him! We are taking what belongs to God. Refusing to tithe actually breaks the eighth commandment—not to steal (Exo. 20:15). Failing to tithe is theft and a sin against God.

Those not wishing to tithe might teach that the words written in the book of Malachi are from the Old Testament and no longer apply to those under the New Testament. But look at the context of this verse. Malachi was not written primarily for the Jews living in his time. It is largely directed to God's people living in the end-time:

"Behold, I send My messenger, and he will prepare the way before Me. And the Lord, whom you seek, will suddenly come to His temple, even the Messenger of the covenant, in whom you delight. Behold, He is coming," says the LORD of hosts (Malachi 3:1).

This prophecy is dual in nature. It speaks not only of John the Baptist, who prepared the way for Christ at His first coming, but also foretells Christ's second coming. It speaks of a final end-time messenger who will announce Christ's second coming and with it the terrible day of the Lord. This becomes clear when reading the next few verses. Malachi continued:

“But who can endure the day of His coming? And who can stand when He appears? For He *is* like a refiner's fire and like launderers' soap. He will sit as a refiner and a purifier of silver; He will purify the sons of Levi, and purge them as gold and silver, that they may offer to the LORD An offering in righteousness. “Then the offering of Judah and Jerusalem will be pleasant to the LORD, as in the days of old, as in former years. And I will come near you for judgment; I will be a swift witness against sorcerers, against adulterers, against perjurers, against those who exploit wage earners and widows and orphans, and against those who turn away an alien—because they do not fear Me,” says the LORD of hosts (Malachi 3:2-5).

Christ did not fulfill these verses at His first coming. These verses speak of His triumphant second coming as the King of kings and Lord of lords. Upon His return, Christ will restore and purify the Levitical priesthood. The temple will be rebuilt and the priests will make offerings in Jerusalem which will become the headquarters of God's government on earth.

The context shows that the indictment of men robbing God of tithes and offerings applies to people today. Notice God's powerful statement in the next verse:

For I *am* the LORD, I do not change... (Malachi 3:6).

Christ has not changed. He is the same yesterday today and forever (Heb. 13:8). As He said, we are to live by every word of God (Mat. 4:4). As Paul wrote, all scripture is inspired by God and is profitable for doctrine, reproof, correction, and instruction in righteous behavior (2Tim. 3:16). These New Testament words point directly to the pages of the Old Testament.

Speaking of the Pharisees attention to detail in tithing on mint, anise, and cumin—the tiniest of herbs—Christ said that tithing was something that ought to be done (Mat. 23:23). He never did away with the institution of tithing. With the birth of the New Testament Church, the destruction of the temple, and dispersion of the Levitical priests, a change in administration of the tithe was needed. But the same law continues to exist! The tithe still belongs to God, but is now to be given to God’s ordained ministers who have been designated to receive it.

The Great Commission

Before His crucifixion, the Messiah spoke profoundly to His disciples on the Mount of Olives. He explained the various signs that would occur before His triumphant return to the earth. He also revealed that there was a great commission that lay ahead for His disciples. The Church leadership would be required to go out into the world and preach the gospel to everyone who would listen (Mark 16:15).

Christ visited the apostles numerous times after His resurrection. On the last of these occasions, He spoke of this grand work in which the apostles would play a vital role:

All authority has been given to Me in heaven and on earth. Go therefore and make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all things that I have commanded you; and lo, I am with you always, *even* to the end of the age (Matthew 28:18-20).

This divine commission given to Christ’s disciples still exists today. We are to preach the gospel of His coming Kingdom and warn mankind to repent of their iniquity. This is the first and great commission.

This is not the only work of the Church, however. There exists another part of God’s work that is to be carried out in our age. The Church is to perform the equally important task of caring for those whom God calls to be fellow workers.

Christ emphasized the importance of this second commission when He performed the miracle of filling the disciples' nets as they were fishing. Afterward, He made them a meal and revealed a reason for His visit:

So when they had eaten breakfast, Jesus said to Simon Peter, "Simon, *son* of Jonah, do you love Me more than these?" He said to Him, "Yes, Lord; You know that I love You." He said to him, "Feed My lambs." He said to him again a second time, "Simon, *son* of Jonah, do you love Me?" He said to Him, "Yes, Lord; You know that I love You." He said to him, "Tend My sheep." He said to him the third time, "Simon, *son* of Jonah, do you love Me?" Peter was grieved because He said to him the third time, "Do you love Me?" And he said to Him, "Lord, You know all things; You know that I love You." Jesus said to him, "Feed My sheep" (John 21:15-17).

Christ asked Peter if he loved Him more than his friends. The reason this question was asked three times may have been a subtle reminder of the three times Peter denied Him. However, the apostle was asked to deeply consider if he truly loved God more than anything else. If his answer was yes, then nothing would stop Christ from using him as a leader in the Church.

Interestingly, in Christ's first response to Peter's reply, the Savior used the word "feed" which is the Greek *bosko*. This word means to "graze or pasture" (*Strong's*, G1006). In other words, if you love Me then create a spiritually nourishing environment so that My flock may feed on the Word of truth, and provide them with spiritual meat in due season.

The second time Christ asked this question, the Savior responded using the word *poimaino*. This Greek word means "to tend as a shepherd" (*Strong's*, G4165). In the mouth of two or three witnesses a matter is established (Deu. 19:15; Mat. 18:16). In this conversation the Messiah told the apostle three times what He and the New Testament Church was required to do.

There is no question that these words represent a second and equally important commission. The Church is to spiritually feed God's people in addition to preaching the gospel of the

Kingdom of God to the world. For this reason, Christ gave the ministry apostles, evangelists, pastors, elders, and deacons to whom He would give both physical and spiritual gifts. These gifts are “for the equipping of the saints for the work of ministry, for the edifying of the body of Christ” (Eph. 4:12).

In our modern age, this two-fold commission means that literature must be printed and assembles. Websites must be updated and maintained. Radio and television time must be purchased. CDs, DVDs, and other material requires duplication and mailed around the world. Sermons are to be prepared and given in buildings that require rental fees. The sick need anointing, and those with questions need counseling. There must be people fulfilling these duties while able to provide for their families. We might not like it, but Solomon stated a truth when he said that everything answers to money (Ecc. 10:19).

God uses His law of tithing to provide the financing necessary to support the work that He does through His servants in the Church. This is the second reason why we **MUST** tithe. But that is not all. There is yet another vital reason.

A Promise from God

Many do not understand the value of tithing. Those who refuse to tithe miss out on a benefit greater than they could imagine. While tithing is a required act of worship, the Almighty also promises to provide a blessing to those who honor Him in this way.

Consider that tithing is one way that we show God we have genuine belief in Him. It is evidence of an understanding that He will reward those who obey His statutes (Heb. 11:6). On the other hand, God warns of a curse that will be placed upon those who have been called to live by His law and choose to disobey it (Deu. 28). By tithing, we demonstrate our belief that God is the King of the universe. We show our recognition that He owns everything, and that we trust that He will protect and provide for us. Malachi quoted God to say:

Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this,” Says the LORD of hosts, “If I will not open for you the

windows of heaven and pour out for you *such* blessing that *there will not be room* enough to receive it (Malachi 3:10).

God promises an enormous blessing if we will tithe. Often His blessing is not immediately seen, but we can be sure that it will come! However, in our modern materialistic age, people are passionately driven by a desire to keep as much money and goods as possible for themselves. This type of selfish behavior is a grave mistake. The Messiah warned:

No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon (Matthew 6:24).

Mammon is a reference to the fictitious Chaldean god of money. In today's materialistic societies, people unknowingly worship this false god unabashedly. Sadly, many of God's people are aligning themselves with this self-centered attitude. We cannot allow a spirit of greed to infect us. We must not think we can serve God and at the same time withhold His tithe from Him. We should not seek to satisfy the flesh, but seek that which is eternal:

Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also (Matthew 6:19-21).

God will provide us with all that we need if we simply obey and trust Him. We will not always have everything that we want, but always what we need. Perhaps this is one of the greatest blessings that results from tithing. We learn to trust God. We come to see riches for what they really are—a distraction! When we willingly give God His tithe, the adverse effect of the constant pressure our society exerts on us to make money is lifted away from us. We don't have to struggle with

the anxiety that plagues millions of consumers in the world. We become confident that God will provide for us. The Savior explained that those who faithfully tithe need not worry:

Then He said to His disciples, “Therefore I say to you, do not worry about your life, what you will eat; nor about the body, what you will put on. Life is more than food, and the body *is more* than clothing. Consider the ravens, for they neither sow nor reap, which have neither storehouse nor barn; and God feeds them. Of how much more value are you than the birds? And which of you by worrying can add one cubit to his stature? If you then are not able to do *the* least, why are you anxious for the rest? Consider the lilies, how they grow: they neither toil nor spin; and yet I say to you, even Solomon in all his glory was not arrayed like one of these. If then God so clothes the grass, which today is in the field and tomorrow is thrown into the oven, how much more *will He clothe* you, O *you* of little faith? “And do not seek what you should eat or what you should drink, nor have an anxious mind. For all these things the nations of the world seek after, and your Father knows that you need these things. But seek the kingdom of God, and all these things shall be added to you (Luke 12:22-31).

This is a wonderful promise from God. If we will honor Him, He promises that He will bless us with those physical things that we need. King Solomon came to understand this and wrote:

Honor the LORD with your possessions, and with the firstfruits of all your increase; so your barns will be filled with plenty, and your vats will overflow with new wine (Proverbs 3:9-10).

Rather than being a burden, tithing is a blessing! It frees us from worry because God promises to bless our obedience. Tithing ensures that we always have what we need, and often more than that. This does not mean that we should we will end up wealthy, but of far greater importance are the joy of giving along with the satisfaction of knowing that we are exhibiting

faith toward God. Tithing is a basic concept of learning to live God's way of giving rather than Satan's way of getting for self.

Our world is caught up in a frenzy of greed that moves people further away from God. Its economic systems have become founded on a philosophy of getting as much for the self as possible. Humanity has built entire societies that are motivated by how much people can get. Many even advocate the trait of greed by believing that it stimulates people to be more diligent in their work. The result is the opposite of what such misguided individuals had hoped.

Deception and guile in business today is out of control. Loopholes are embedded in the fine print of nearly every business deal. Scams are rampant while Ponzi schemes have devastated the lives of millions. Even the once honorable American government is vastly corrupt. Legalized bribery found in lobbyist donations has resulted in hundreds of bills and policies designed to benefit special interest groups rather than the majority of people such governments were designed to serve.

God's approach to life is the exact opposite of what we witness throughout most of the world. His is the way of give rather than seeking to get. Therefore, the path that leads faithful people to His Kingdom is a way that exhibits love for others equal to the self. Notice that Christ described the Father as a God who lives a life of giving, and He instructed us:

Give to him who asks you, and from him who wants to borrow from you do not turn away. You have heard that it was said, "You shall love your neighbor and hate your enemy." But I say to you, love your enemies, bless those who curse you, do good to those who hate you, and pray for those who spitefully use you and persecute you, that you may be sons of your Father in heaven; for He makes His sun rise on the evil and on the good, and sends rain on the just and on the unjust. For if you love those who love you, what reward have you? Do not even the tax collectors do the same? And if you greet your brethren only, what do you do more *than others*? Do not even the tax collectors do so? Therefore you shall

be perfect, just as your Father in heaven is perfect (Matthew 5:42-48).

Every tithe we give is another step toward the greatest benefit imaginable. Tithing moves us away from covetousness so that we might become people who unselfishly give to others. We learn to live like God so that we can grow in grace and knowledge and one day become like Him (1John 3:2). Tithing actually prepares us for the Kingdom of God.

Tithing also makes God our financial partner. As such, there is no possibility for us to lose in the end (Rom. 8:31). God will not withhold anything good from us. This does not mean we will always get everything that we want, but we are guaranteed to receive everything that we need, and His blessings will be more wonderful than we can humanly comprehend.

God promises to give the entire earth to those who are faithful (Mat. 5:5). Even more than this, the Almighty said that those who live His way have pleasures awaiting them that will last forever (Psa. 16:11). The generous God of the Bible also made the following pledge:

Give, and it will be given to you: good measure, pressed down, shaken together, and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you (Luke 6:38).

Both Christ and the Father are spirit beings of enormous love. Consider the vast universe, the earth and its majestic mountains, beautiful trees, amazing animals, and sweet-smelling flowers that God created for us to enjoy. He also made a vast array of food and drink with herbs and spices that can be combined in innumerable ways to produce exquisite tastes. He gave us the ability to compose and listen to music that stirs the emotions within. He designed us with the ability to behold magnificent oceans, landscapes, and sunsets that inspire the heart and mind. God designed us to fall in love and to share personal, intimate, relationships. Moreover, all of this is but a shadow of even greater things yet to come.

In addition, the greatest gift of all is God's beloved Son. Christ gave Himself so that we might understand the greatest possible expression of love—self-sacrifice. This should inspire us to seek to an intimate relationship with Him that will lead to inheriting the Kingdom of Heaven (Mat. 25:34). However, it must be understood that this opportunity will only become a reality for those who sincerely strive to live by God's laws. One of these laws is tithing. By tithing we literally practice, and personally experience, living God's giving way of life.

Further, by saving an additional tithe for the observance of His festivals, God provides the ability for us to rehearse His magnificent plan for humanity. If you would like to know more about God's unique holy days, read our book—*The Magnificent Meaning of God's Holy Days*.

The Festival Tithe

God expects everyone to tithe to support ministers who are ordained to carry out a variety of duties for His Church. This work was done through the priests of the Old Covenant and the same is true for ministers of the New Testament. However, God also desires that His people joyfully keep the annual holy days that are mentioned throughout the Scriptures. For this reason, God instructed His people to keep a separate tithe for the sole purpose of celebrating these commanded observances.

The people of Israel were given instructions regarding God's festivals shortly after He declared the Ten Commandments from Mount Sinai. This took place many years prior to entering the Promised Land. However, there is ample evidence that God's law and holy days have always been kept by faithful people. God told Israel that three times each year they were to travel to the location where God would place His name in order to celebrate the Feast of Unleavened Bread, the Feast of Weeks (Pentecost), and the Feast of Tabernacles (Deu. 16:16). The people were to rejoice during these days as they feasted on the offerings and worshipped the great God of the universe. To facilitate these unique events, the Almighty required an additional tithe that would enable people to travel and thoroughly enjoy His yearly pilgrimage Feasts:

You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always. But if the journey is too long for you, so that you are not able to carry *the tithe*, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, then you shall exchange *it* for money, take the money in your hand, and go to the place which the LORD your God chooses. And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the LORD your God, and you shall rejoice, you and your household (Deuteronomy 14:22-26).

The festival tithe is separate from the tithe that was dedicated to the ministry. Several verses such as Numbers 18:21 indicates that the first tithe was only to be given to the ministry as an inheritance for the work that they performed. The festival tithe is to be kept by every individual or family for the express purpose of holy day observance. It is to ensure that God's people would be able to celebrate and enjoy the meaningful worship during the annual Feasts. Therefore, God said that this tithe could be spent on whatever the individual and his family might need, or desire during these festivals.

The instructions explain that God desires obedience. He promises to bless people for adherence to His law. God guarantees that we will reap enormous benefits by tithing on our increase. This will not only improve our daily quality of life, but will ensure that we can enjoy ourselves while rejoicing during the observance of God's annual holy days.

Does God Require a Third Tithe?

There has been considerable debate regarding whether an additional tithe was commanded by God. The dispute evolved from varied interpretations of God's instructions to

keep “the tithe” and every three years share it with the Levite and the poor:

You shall not forsake the Levite who *is* within your gates, for he has no part nor inheritance with you. At the end of *every* third year you shall bring out the tithe of your produce of that year and store *it* up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who *are* within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do (Deuteronomy 14:27-29).

Contrary to what some believe, these verses do not unconditionally command a separate and third tithe. They simply state that this was something to be done “at the end of *every* third year.” We find this same situation when reading another scripture where a third year of tithing is mentioned:

When you have finished laying aside all the tithe of your increase in the third year—the year of tithing—and have given *it* to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, then you shall say before the LORD your God: “I have removed the holy *tithe* from *my* house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten *them*” (Deuteronomy 26:12-13).

Neither of these two passages clearly state that this is a “third tithe.” They also do not state that this tithe is separate from the first or festival tithe. Therefore, we find ourselves attempting to understand God’s exact meaning and must try to relate what tithe God is speaking of in these verses.

To begin, this cannot be referring to the ministry tithe. The first tithe was dedicated solely to the Levites (Lev. 27:30-33; Num. 18:21; Mal. 3:10). The Scriptures never indicate that

God ever allowed the first tithe to be given to those outside of the ministry. Therefore, this third-year tithe can only be in reference to one of two things. It is either a unique use of the individual's festival tithe, or it is a separate tithe that was to be set aside every three years in addition to the already required first and festival tithes.

Because of the uncertainty, some have chosen to use extra-biblical texts in an attempt to define the third-year tithe. Some of these documents include Josephus' *Antiquities of the Jews*, writings by Tobit, and the Jewish *Talmud*.

After examining all of these texts, there can be no question that the nation of Israel tithed to support the religious leadership. They also tithed to provide for celebrating and rejoicing during God's pilgrimage Feasts. This led the famous first century Jewish general and historian, Josephus, to note the following facts:

And besides this, he (God) appointed that the people should pay the tithe of their annual fruits of the earth, both to the Levites and to the priests. And this is what that tribe receives of the multitude (*Antiquities of the Jews*, book IV, 4:3).

Josephus first paraphrased the Biblical command to pay first tithes to God's ministers. Then, four chapters later, he mentioned the festival tithe:

Let there be taken out of your fruits a tenth, besides that which you have allotted to give to the priests and Levites. This you may indeed sell in the country, but it is to be used in those feasts and sacrifices that are to be celebrated in the holy city; for it is fit that you should enjoy those fruits of the earth which God gives you to possess, so as may be to the honor of the donor (ibid, book IV, 8:8).

In these verses Josephus simply confirmed the biblical command to tithe to the ministry and to save an additional tithe for festival use (Deu. 14:24-25). A few paragraphs later, Josephus mentioned an additional tithe:

Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those that want; to women also that are widows, and to children that are orphans (ibid, Book IV, 8:22).

Josephus must have believed that, during his time, every third year, a separate tithe should be kept. His words indicate that this tithe was in addition to the first and festival tithe. However, is that what the Scriptures state or is this simply a Jewish interpretation? In an attempt to answer this question, many have looked to other historical writings.

One of the oldest documents outside of the Bible that mentions tithing is the book of *Tobit*. Believed to be an Israelite from the tribe of Naphtali who lived around 200 B.C., Tobit explained his understanding of tithing laws by stating:

But I alone went often to Jerusalem at the feasts, as it was ordained unto all the people of Israel by an everlasting decree, having the firstfruits and tenths of increase, with that which was first shorn; and them gave I at the altar to the priests the children of Aaron. The first tenth part of all increase I gave to the sons of Aaron, who ministered at Jerusalem: another tenth part I sold away, and went, and spent it every year at Jerusalem: And the third I gave unto them to whom it was meet, as Debora my father's mother had commanded me, because I was left an orphan by my father (*Tobit* 1:6-9).

Tobit stated that he kept a separate tithe and gave it to the needy. However, he did not say that this was a command that came from the Bible. He also does not indicate whether he kept this third tithe annually or every third year. He simply wrote that his grandmother had told him to do this because he was once an orphan. Therefore, this document does not add clarity to God's instructions found in Deuteronomy 14:27-29 and 26:12-13. This has caused some to search the Jewish *Talmud* in an attempt to understand God's intent for a third-year tithe.

Before examining the Talmud, it is important to understand its historical development. Unlike the biblical texts, many Jewish traditions were originally handed down orally. After the restoration of the Temple in 516 B.C., religious leaders in Babylon and Jerusalem began debating and expounding on the *Torah* (the first five books of the Bible). This gave rise to Judaism which was a religion that claimed to be based on the Bible, but it was a creed Christ called hypocritical.

Following the destruction of the second temple in 70 A.D., a dramatic change took place. The Jews were faced with no central location to teach and learn their religion. The result was a flurry of legal discourse concerning God's law. Their system of oral debate could not be maintained, and it was during this period that rabbinic thought and discourse began to be recorded. An organized work of their discussions was assembled around 200 A.D. with a final revision undertaken by a man known as Ravina in 500 A.D. In this work, seemingly valid opinions, along with non-normative ones, were amassed in an extensive series of writings called the *Talmud*.

Many have looked to these books in an attempt to clarify the instructions of the Bible. However, while the *Talmud* does mention a tithe that is seemingly unlike the first and festival, it never calls it a third tithe. Instead, it expresses a "poor man's tithe." In addition, while this "poor man's tithe" is mentioned several times in the Talmud, it never indicates when it is to be kept. It simply puts it into the category of provisions made for the poor stating that it is among, "the Gleanings, the Forgotten Sheaf, the Corner, and the Poor Man's Tithe" (*Talmud*, Mas. Yevamoth 47a, 14-17).

Because the details of this "poor man's tithe" are vague, Jewish religious leaders made footnotes to respective sections of the *Talmud*. These comments infer that a tithe was to be kept in place of the festival tithe on both the third and sixth years of a seven-year cycle:

In the first, second, fourth, and fifth years after the "years of release" (shemittah) the first and second tithes were separated. In the third and sixth years, the first and third tithes were separated, the latter being a

poor tithe, i.e., it belonged to the poor (*The Babylonian Talmud* - Mas. Pesachim 35b, footnote 28).

Poor man's tithe is given in place of the second tithe (v. supra n. 8.) in the third, and sixth year of the septennial period (ibid - Mas. Baba Bathra 81b, footnote 13).

It is apparent that some who practice Judaism believe that there was a tithe kept for the poor, but it was not a third tithe. Instead, they believe a poor tithe replaced the festival tithe every third and sixth year of seven-year cycles. If this is truly what God intended, it would mean that two out of every seven years many Israelites would be unable to travel during the commanded three times a year (Deu. 16:16). However, every male head of household was required to travel three times a year to keep the Feasts and present an offering to God (Deu. 16:16-17). We have no biblical example of an exception to that rule. Instead, the bible records that Samuel's family traveled to God's feasts annually (1Sam. 1:21). Christ's family also went up to Jerusalem to keep the Feast of Unleavened Bread every year (Luke 2:41).

The *Talmud* does not provide any real answers. In fact, when it comes to the literal method of keeping this third-year tithe, even the original authors of the *Talmud* were uncertain. Consider the following statement from these books containing varying, and often contradicting, interpretations of how people should apply God's law:

If the second year from the last sabbatic year was just ending and the third year was just beginning, then for the second year he must give the first and second tithes, and for the third year he must give the first and the poor tithes. Whence do we deduce that (in the third year no second tithe was to be given)? R. Jehoshua ben Levi says: In Deut. xxvi. 12, it is written: "When thou hast made an end of the tithe of produce in the third year, which is the year of the tithing," i.e., the year in which only one tithe is to be given. What is to be understood (by one tithe)? The first and poor tithes, and the second tithe shall be omitted. But perhaps it is not so (that the first and poor tithe are one tithe), but that the first tithe

shall be also omitted. This cannot be so, for we read [Numb. xviii. 26]: “The tithe which I have given you from them, for your inheritance,” etc. (From this we see that) the Scripture compares this tithe to an inheritance, and as an inheritance is the perpetual property of the heir, so also is the first tithe an uninterrupted gift for the Levite (*Babylonian Talmud*, translation Michael Rodkinson, vol. V, p. 20).

The *Talmud* does not state that this tithe is a literal third tithe. In fact, it is ambiguous. Jewish rabbis simply speculate that it was a tithe to replace either the festival or first tithe every three years, but they do not explain how the Levites could survive if there were no first tithes every three years. Therefore, the Talmud offers nothing definitive leaving the question unanswered.

Consider that the instructions regarding the third year were given at the same time God commanded a seventh-year land rest (Deu. 15). This means that everyone was to be on the same timetable. The observance of a third-year tithe would have been at the same time for all of Israel. If the Talmud was correct regarding a different appropriation of the first tithe, every three years the Levites would be bankrupt! In addition, If God intended for His people to use the first tithe differently every third year, there would have been instructions recorded in the Scriptures to that effect. When God made an allowance to any commanded observance, He made it known exactly how it was to be done.

He stated how a substitute sacrifice was to be given for a firstborn infant (Exo. 13:13). He gave instructions for redeeming the festival tithe (Lev. 27:31). But we have no scripture explaining a proper substitution for the Levitical tithe.

After considering all of the available information on this subject, it is evident that no one is able to determine exactly how this third-year tithe was to be kept. Some say it was a different way to apply either the first or festival tithe. Others claim it was a third tithe. One thing is clear. God does require His people to help others in need (Deu. 15:7-11).

It is certain that this third year of tithing was designated for the poor and the Levite, but it is not clear how it was to be kept. As a result, no one can be certain how it should be kept

today. There is not enough evidence to dogmatically say that it is a third tithe in addition to the first two, or if it was something to be done every three years using the Festival tithe.

The Eternal Church of God is committed to teaching only what is defined in the Scriptures. Therefore, we are neither for nor against keeping a third tithe in addition to the first two. Until the directive is clearly revealed, we believe that it is up to the individual. However, we are convinced that it would be wrong to use the first tithe in an attempt to fulfill Deuteronomy 14:27-29.

Is a Tithe for the Poor Required in Welfare States?

For the sake of argument, consider the following question. If God was speaking about a separate tithe to be kept every three years in ancient Israel, would He require this same system to be kept in a welfare state where weekly, monthly, and annual taxation of every citizen provides financial support for the poor? To answer this question, we must consider what we know about the third year of tithing.

God stated that it was to be kept within the gates of the individual, and distributed to the poor and Levite within the local community. It was not paid to the Temple as a part of the first tithe, and it was not associated with the offerings required three times a year during the pilgrimage feasts. Therefore, the purpose served a civil role rather than a religious function. In fact, Tobit's opinion was that it served as a "poor tax"—a safeguard for the needy and under-privileged in Israel.

Today, the Church has spread beyond the borders of the land of Israel. God's people are scattered throughout the entire world. As a result, there are many who live in nations that provide for their poor through a system of taxation imposed by respective governments. In such cases, the local authorities administer their own unemployment benefits, disability, healthcare, food stamps, and other welfare systems.

The United States of America taxes its citizens an average of 15% or more for this purpose. In other countries the tax is often higher. Through taxation, the principle of a tithe for the poor is fulfilled—not just every third year, but every year. Therefore, it is our judgment that Church members are not obligated to pay allocate a "poor tax" every third year. The

purpose of God's command is fulfilled through the process of government taxation.

Some might question the thought of civil government administering a tithe dedicated to the poor. However, upon taking into consideration God's intent for a third year of tithing, it actually makes sense. While tithes are dedicated specifically to religious purposes, what appears to be a periodic use of the festival tithe during the third year included a secular purpose. That purpose was to provide for any impoverished people as well as ensuring that Levites were not forgotten.

Most governments today have imposed a tax to provide for the poor. A portion of the tithe every third year can be—and historically has been—considered a tax for the poor. The only difference in these two cases is a semantic one. Terms such as third year of tithing, poor tax, disability, unemployment, or SSI may have changed, but God's intent to provide for the poor remains fulfilled in most cases.

The Year of Release and the Jubilee

God's economic system included seven-year cycles that concluded with a form of rest for the land, and a certain burdens lifted from the people. As God commanded:

At the end of *every* seven years you shall grant a release *of debts*. And this *is* the form of the release: Every creditor who has lent *anything* to his neighbor shall release *it*; he shall not require *it* of his neighbor or his brother, because it is called the LORD's release. Of a foreigner you may require *it*; but you shall give up your claim to what is owed by your brother, except when there may be no poor among you; for the LORD will greatly bless you in the land which the LORD your God is giving you to possess *as* an inheritance—only if you carefully obey the voice of the LORD your God, to observe with care all these commandments which I command you today (Deuteronomy 15:1-5).

On the seventh year, farmers were not to plant or reap for business reasons. The people were to only harvest that which grew of its self for individual use alone. God related to Moses:

Speak to the children of Israel, and say to them: When you come into the land which I give you, then the land shall keep a sabbath to the LORD. Six years you shall sow your field, and six years you shall prune your vineyard, and gather its fruit; but in the seventh year there shall be a sabbath of solemn rest for the land, a sabbath to the LORD. You shall neither sow your field nor prune your vineyard. What grows of its own accord of your harvest you shall not reap, nor gather the grapes of your untended vine, *for* it is a year of rest for the land. And the sabbath *produce* of the land shall be food for you: for you, your male and female servants, your hired man, and the stranger who dwells with you, for your livestock and the beasts that *are* in your land—all its produce shall be for food (Leviticus 25:2-7).

The Sabbatical land rest gave the soil time to replenish itself so that crops would continue to be healthy and bountiful. By obeying this command, the people insured their prosperity. God also instructed Israel to observe a Jubilee every 50 years:

And you shall count seven sabbaths of years for yourself, seven times seven years; and the time of the seven sabbaths of years shall be to you forty-nine years. Then you shall cause the trumpet of the Jubilee to sound on the tenth *day* of the seventh month; on the Day of Atonement you shall make the trumpet to sound throughout all your land. And you shall consecrate the fiftieth year, and proclaim liberty throughout *all* the land to all its inhabitants. It shall be a Jubilee for you; and each of you shall return to his possession, and each of you shall return to his family (Leviticus 25:8-10).

Tithing, the year of release, and the Jubilee were God's economic system designed for an entire nation living under the commandments, statutes, and laws of the Eternal. The result of

following them would be a blessing for everyone. If the Israelites would have been faithful in these things, they would have lived in an enormously prosperous society—one in which the needs of all people would have been more than met.

An Act of Worship

We must understand that tithing is not a financial investment plan for this life. Although God’s way does lead to various forms of prosperity, the idea of tithing in the hopes of getting more money is not God’s purpose.

Few really understand tithing in the light that God intended. Many have become jaded in their thinking by the constant barrage of materialistic, secular, values, and a barrage of spiritually corrupt ministries. As a result, some now view the churches like a business that supplies religious goods and services. Members are sometimes considered consumers, and the pastor is often viewed as a man simply getting paid for doing a job. We should never view the Church of God in this way. Although many organizations are forced to consider business standards because of the societies in which they exist, we must always remember that tithing is not like a business expense or a utility bill. Tithing is an act of worship.

The word “worship” comes from the English word *worth-ship*, meaning that something is worthy of receiving reverence, adoration, and thanksgiving. Only God is worthy of such devotion; and while tithing is performed individually, by giving God what He commands, we show our reverence toward Him. It is our personal acknowledgment that He owns all things and that He is the source of our blessings. The fact that we pay tithes shows we trust God, but the way in which we pay reflects the real depth of the relationship we share with Him. Simply writing a check to the church of your choice is not all that God desires. We should tithe with an attitude of prayerful and humble gratitude; realizing that this act of faith and obedience has far reaching benefits.

Storing Our Treasure

Eternal life will be a gift from God. It is of such enormous value that it is beyond what any of us could pay.

However, it is a gift that will not be given to everyone. God will give it, but only to those who are faithful. We demonstrate our faithfulness to Him when we tithe. It is this kind of faith that God requires of those who hope to be saved.

A story illustrates this point. There was once an elderly gentleman who attended church in the state of Texas. In the early part of the 20th century, he had become very wealthy from the oil industry that was booming. This man gave vast sums of money to his church and to a college that educated young Christians. He even sponsored the pastor to travel to Europe to preach to American soldiers during the First World War. But in 1929, the stock market suddenly crashed and he lost all of his money. One day, an old friend chanced to meet him on the street. He saw how humbly the man was now living. He remembered how wealthy he had once been, and he could not resist asking a question, “Now that you find yourself in this position, when you think about all the money you gave away to the church in the past, do you ever wish you could take some of it back?” The man did not hesitate in answering. He said, “Oh no. In my mind, the only thing I really have left is what I gave away.”

This story demonstrates a profound truth. Whatever physical possessions we might now have cannot be taken with us when we die. On the other hand, there is a wonderful flip side to this. It is possible to invest our time and our tithe in that which is eternal—the Kingdom of God. The efforts we make, the service we provide, and the tithes we pay all add up! The Almighty is keeping a record of our works, and in time He promises to reward the faithful (Mat. 16:27). Tithing faithfully will bring dividends for all eternity.

The law of tithing is not for God’s benefit, it is to our advantage. Tithing not only frees us from the accusation that we are stealing from God, it cuts us loose from the envy and covetousness that characterizes the prevailing attitudes of this world. It frees us from the financial bondage of the economic system we live in. It releases us from anxiety about money. Tithing is an economical law designed by our Creator for our own good. Through tithing we learn to live God’s way of give. We participate in God’s system of financing His work and providing for the needs of the Church. We perform a personal,

intimate act of worship that promises us a future with Christ and the Father—a future that will exceed our greatest hopes, dreams, and expectations. If we hope to obtain the Kingdom of God, we simply must honor God with His tithe.

Questions Answered

Does tithing only apply to livestock and agricultural products?

Some believe that tithes only apply to ranch animals and agricultural products. In an attempt to justify their belief, they will site scriptures in which God addresses the issue of tithing and mentions only these items:

And all the tithe of the land, *whether* of the seed of the land *or* of the fruit of the tree, *is* the LORD's. It *is* holy to the LORD... And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD (Leviticus 27:30-32).

By only considering what is specifically mentioned in these verses, some have concluded that the tithe is required on only what grows from the ground or on livestock. However, the Scriptures reveal that tithing applies to ALL our gain, whether it comes from agricultural products, manufactured goods, or wages earned.

Consider the patriarch, Abraham, who paid tithes on the spoils of war. Abraham came out to meet Melchizedek, and he gave Him “tithes of all” (Gen. 14:20). What were those tithes comprised of? Were they only agricultural products? The author of Hebrews explained that they were not limited to produce:

For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, to whom also Abraham gave a tenth part of all, first being translated “king of righteousness,” and then also king of Salem, meaning “king of peace,” without father, without mother, without genealogy, having neither beginning of days nor end of life, but made

like the Son of God, remains a priest continually. Now consider how great this man *was*, to whom even the patriarch Abraham gave a tenth of the spoils (Hebrews 7:1-4).

The tithe given by Abraham was a tenth of the spoils of war. These goods consisted of weapons, clothing, and precious metals such as gold, silver, and brass. Though it is possible that there was food and animals, the likelihood is that there were few, if any, agricultural products among these spoils.

Other New Testament scriptures also indicate that the tithe is not limited to agricultural products and livestock. Christ spoke a parable about two men. One was a tax collector who was justified before God, and the other a Pharisee who, because of his pride, was not. The Savior related the words of a proud Pharisee:

I fast twice a week; I give tithes of all that I possess
(Luke 18:12).

Notice that the Pharisee tithed on everything he possessed—not only on agricultural products. Interestingly, this individual never really existed, but his attitude and behavior was something that many have displayed. The Messiah described an imaginary man who was doing righteous things such as fasting and tithing, but whose motivation was off base. This parable illustrates Christ’s belief that tithing applies to all that we possess. A holy proverb verifies this principle:

Honor the LORD with your possessions, and with
the firstfruits of all your increase (Proverbs 3:1-9).

These verses are a powerful reminder to remember God’s law and not to lean to our own understanding. In this statement, we are commanded to honor God with our “possessions.” This word is vital to our understanding of tithing. It is translated from the Hebrew word *hon* which means our “wealth, riches, or substance” (*Strong’s*, H1952). Notice an example of this word used in a Psalm:

Blessed *is* the man *who* fears the LORD, *Who*
delights greatly in His commandments. His

descendants will be mighty on earth; the generation of the upright will be blessed. Wealth and riches *will be* in his house, and his righteousness endures forever (Psalm 112:1-3).

The word “wealth” is the exact same Hebrew word *hon* that is translated as “possessions” in Proverbs 3:9. By the use of this word, God is clearly telling us that we are to tithe on all our wealth—not just the increase derived from agricultural products. God intends His people to tithe on their increase no matter what it may consist of. Therefore, we are to tithe on anything we earn.

The reason that God spoke of agricultural products should be obvious. The economy of ancient Israel was predominately agricultural. People traded with one another using their agricultural goods. They had no currency at that time, and therefore they even paid wages to their employees in agricultural products instead of money. But this does not mean that money is somehow exempt from tithing.

In this context, consider the story of Jacob. He promised that he would tithe on all that God gave him (Gen. 28:22). Jacob kept his word and gave God a tenth of all. In this context, it is important to realize that Jacob had no land of his own at that time. Therefore, his comments must be understood to mean that he expected to work for wages on which he promised to tithe.

Jacob came to work for Laban who eventually gave him his daughters in marriage as well as flocks and herds as payment (Gen. 28-30). Because Jacob honored his promise to tithe on these wages, he was greatly blessed for it. In his day, people traded agricultural products for the things they needed. These products functioned as money. Therefore, Jacob’s wages were the animals he was given for his labor, and increase also came from those bred from his flocks and herds.

In today’s society, we are paid currency. It must be understood, however, that there is no difference between being paid in sheep or our modern man-made money that can be used to buy sheep. Like Jacob, we are to tithe on our wages no matter what the wage is comprised of.

The argument that we do not have to pay tithes on money, or on other products we produce unless it is agriculture products, is false. Everything we earn comes from God's earth no matter what it is. All our increase ultimately belongs to the Almighty, and we are to give Him a tithe in return for our use of the earth.

Consider what would occur if God only required farmers and ranchers to tithe. Such a policy would give an economic preference to those who manufactured or worked for wages. Soon, few would take up farming or ranching and the nation's vitality would fail. Further, if such a policy were true, only ranchers and farmers would tithe and only they could ever save enough to attend the Feasts. Tithing only on agricultural products is not validated in Scripture, and would literally be unworkable in real life situations.

Is There a Tithe of a Tithe?

The Scriptures speak of a tithe of a tithe when addressing the priests. This was a reference to the fact that the priests, who received the tithe by the law, were also subject to the law. They were also required to tithe:

Speak thus to the Levites, and say to them: When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe (Numbers 18:26).

The Levites received the first tithe, but they were required to give a tenth of what they received to the high priest. The high priest at the time of this edict was Aaron. Today, there is no physical high priest. Therefore, the ministry must also tithe to the Church.

Some organizations that keep God's Festivals have instituted a policy of requesting their members to give a tithe from their festival tithe—calling it a tithe of a tithe. They claim that this should be given in order to help pay for expenses incurred in conducting the Feasts. The Eternal Church of God does not agree with such a practice. The tithe of a tithe came out of that which was received by the priests from the people's

first tithe. It did not come from the festival funds saved by those who attended the feasts.

In addition, God commands that an offering is to be made three times a year (Deu. 16:16). He does not command people to give additional funds outside of those offerings for holy day observance. Conversely, the offerings that were commanded to be taken up during the Feasts were to be dedicated toward celebrating the three festivals. They were not to be used for paying salaries, giving bonuses, or purchasing property. They were to be enjoyed by the people presenting the offerings along with the priests during the holy days. If funds were leftover, they could be used for other Church functions as designated by the ministry. For more on this subject, please request our booklet—*Three Times a Year*.

The Eternal Church of God is bound by the Scriptures to use those monetary offerings which are given at the Feast strictly for the celebration of God's holy days. It is our judgment that following this principle removes the need for asking brethren to give additional offerings. Still, it would not be wrong for a fellowship to ask for offerings if they are needed for some unforeseen reason. But to call an offering a "tithe of a tithe" or to say that additional offerings and tithes are required is not true.

Should Tithes be Calculated on the Gross or Net?

Some churches insist that their members tithe on their gross income which is the amount before government taxes are subtracted. They teach that we are to give God what is His before we give the civil government the portion belonging to them. On the surface this teaching might have an appearance of righteousness, but is it really what God intends? When the Almighty states that we are to tithe on our increase, does He consider a person's gross income their increase?

In a commercial enterprise this question is easily understood. Corporations realize that the increase is their profit margin. This is the amount after business expenses. Before they can count how much they have earned, they must first pay both fixed and variable costs such as insurance, rent, utilities, equipment, building maintenance, computers, salaries,

government fees, and various taxes. Such costs have risen to the point where, in our modern world, companies are considered successful if they earn enough to net a 10% gain. This means that a business owner must gross receipts of \$250,000 in order to take home a mere \$25,000.

Given our situation, if a business owner had to pay tithes on the gross, he would be required to pay \$25,000 first tithe and save the same amount for festival tithe. Consequently, he would be left with nothing to live on and be negative \$25,000. Therefore, it is clear that a business owner must pay tithes on the net and not the gross.

In a like manner employees working for others have a cost for the privilege of working in the country. This is known as taxes. In America the average tax paid by the middle class is from 20-30%. In other countries it can be far more. For example, in Denmark it can attain heights of 63% for large income earners, and in Belgium it can reach nearly 60%.

Consider a person having a gross income of \$50,000 per year in Belgium, and having to pay tithes of \$5,000 for the first tithe with another \$5,000 for the festival tithe. Including taxes, such an individual would pay \$41,500.00 in tithes and taxes. Out of all the money earned, they would be left with a mere \$8,500 to live on. It becomes absolutely preposterous to consider, and virtually impossible to perform.

A solution some in the past chose to apply was provide a tithe structured according to the country in which Church members live. Those residing in socialistic countries with 50% tax brackets were to tithe on the net. In countries with lower tax rates, members were to tithe on the gross. While this system might seem fairer to those living in countries with high tax rates, it does not follow God's law which states:

You shall have the same law for the stranger and for one from your own country; for I *am* the LORD your God (Leviticus 24:22).

God is not a respecter of persons (Acts 10:34). God's law does not change depending on the person. The law of tithing should not be changed to apply to one group of people

differently than to others. There should be one law for all. The principle found in the verse above shows that God's law is the same wherever His people may live. Therefore, if those who live in Denmark should tithe on the net, then people in other countries should tithe on the net as well.

The tax laws that apply to our income are a cost that we incur as a result of living and doing business in our country. This means that, like the business owner, we can deduct these costs before figuring our tithe. When it comes to other taxes that apply to purchases, such as sales tax, a distinction must be made. A business owner who is required to pay sales tax on items needed to run the business can deduct them. Nonetheless, taxes on personal spending have nothing to do with the increase of an individual's personal income. They are not deductible when a person decides how to spend the increase they have made.

Can I Pay Business Expenses Before Determining Tithes?

Some wonder about the cost of maintaining a business for income. There can be a number of expenses before making a profit. Therefore, can we pay for costs attributed to our trade before determining how much our tithe should be?

The costs attributed to paying employees, utilities, rent, necessary equipment, and other services while maintaining a business or trade is known as "overhead." These expenses take away from the profit margin. For example, if a person sells beef, they must pay for grain to feed the cattle. A carpenter must purchase various tools in order to work in construction. These kinds of expenses must be incurred before an individual is able to make a profit. For that reason, the general fixed cost of running a business or trade can be deducted from our revenue before figuring tithes.

Nevertheless, we must be honest when figuring business expenses. We cannot begin to think that we can consider things such as a home mortgage, vacations, meals, alcohol, or the cost of living as a "business" expense.

Are Cost of Living Expenses Exempt from Tithing?

Some choose to take the allowance to pay for business expenses a step further. They believe that we can deduct food,

clothing, housing, and other living expenses before figuring the tithe. While this may be a consideration for determining our “increase” there is nothing in the Bible indicating that we can subtract meals or clothing before figuring tithes. Instead, the Scriptures state that we shall tithe on all our increase (Deu. 14:22). This means everything that we gain by working.

It is not clear if housing expenses or utilities can be deducted, but consider that such deductions would be highly subjective. To many, moderate housing is adequate, but others may misuse a possible allowance and choose extravagant properties or unnecessary luxuries. A conservative car payment should suit most, but others may choose expensive cars that are not necessary.

The point is that God is not persuaded by human reasoning (Isa. 55:8). He does not give us cart blanche when it comes to tithing. While people tend to complicate matters, God’s instructions are simple. Ten percent of our increase is to be given back to Him. We must give to God what is right—not what is left!

Unemployment, Welfare, Inheritance, and Gifts

God does not require that tithes be paid on everything that we receive. Instead, the Almighty mandates that a tithe be paid on what is produced through each person’s labor. Usually, a state’s unemployment benefits and welfare are not increase derived from labor and are not subject to God’s tithe. Inheritance and gifts are also not the results of the recipient’s labor and do not require tithes to be paid. However, we should consider that occasional offerings are required. It would be appropriate, and a sign of thanksgiving, to make an offering after receiving an inheritance or a gift.

Bonuses, Pensions, and Investments

Bonuses are directly related to employment and are considered an increase in wages. In addition, many pension plans require employees to invest a portion of their salary. This portion might be accompanied by the employer’s contribution in what is called matching or defined contribution plans. When

an employee receives a bonus or benefits from a pension, these funds are considered an increase and subject to tithing.

Similarly, investments that yield a dividend are considered an increase in income and therefore subject to God's tithe. However, if the funds invested had already been tithed on prior to making the investment, the invested amount can be deducted from the return before paying tithes on the increase.

Social Security Income (SSI)

Most national governments administer social programs to help support the disabled, retired, and children or spouses who experience a death in the family. These programs are funded by all citizens who are required to pay into the programs while they are employed. Because paying into these programs is not optional, many consider it a form of taxation. In some respects, it is. However, SSI is also like an investment program where the amount taken from the taxpayer depends on how much they earn while employed. These funds gain interest over time much like a savings account. The funds can be withdrawn incrementally later in life as needed. When this occurs, the monthly payout amount is directly related to how much a person has paid into the system. One difference can be with disability where it is often a fixed amount that is not related to previous income.

The question is, should people tithe on SSI? This can be a complicated issue and has been a matter of debate. While it is not feasible to give answers for every possible scenario, the scriptures regarding tithing give us principles we can apply in order to arrive at responsible decisions. The following principles can be helpful in guiding members when those situations arise.

If choosing to tithe on the gross income, then the increase would be anything over the amount originally contributed. This can be complicated to calculate after years of contributions. There are some who choose to tithe on the net and include the amount paid to SSI. However, when tithing only on the net income after all deductions, SSI continues to be related to work that was performed for monetary compensation. Any funds received later in life falls into the category of an

“increase” described in the Bible and discussed earlier in this booklet. It would make much more sense to tithe on the net and once you start receiving payments of SSI, then tithe on that as well. No calculations have to be made, and there is never a time when you are not keeping a festival tithe.

There is another side to this subject that is related to what some call a “third tithe.” Though it is unsubstantiated, some consider SSI to be a required charitable gift for those in need. As discussed previously, we are not required to tithe on gifts. But whether or not SSI is a gift is questionable because it is directly linked to income that we received while employed. If it were a matter of charity, it would be like giving a monthly donation to ourselves from funds that we put aside and never tithed on.

To make the matter even more complicated, pay-in amounts are not kept separate. They are pooled into a single account even though the amount paid into the program, and the payments later received, are affected by the individual’s working wage. All funds are lumped together and money can be withdrawn depending on a variety of qualifying factors.

In addition, the rising cost of living is making it difficult for many to make ends meet. Those who receive SSI might be allocated a monthly payment that is less than what they need in order to live comfortably. Nonetheless, recipients of SSI end up receiving an overall amount that is much more than they had paid into the program.

There is much to consider and, while it appears that there may be different conclusions depending on particular situations, it is our opinion that SSI is an increase and subject to tithing (Pro. 3:9). While it is not the role of the ministry to decide tithing accountability for each person, ministers can help to determine how to apply biblical principles. In the end, we all have to determine if we want to obey God in every aspect of life, or risk choosing a technicality that we feel absolves our responsibility.

What if I Believe that I Cannot Afford to Tithe?

The subject of money is often a sore one because it seems that many people find it difficult to make ends meet. With car payments, rent or a mortgage, medical bills, utilities,

food, and clothing, along with all the costs associated with daily living; sometimes we wonder how things are going to work out. This anxiety has caused some to believe that they can't afford to tithe. In response to this belief, the Bible sends us a clear message. We simply can't afford not to tithe!

Some hope that God will bless them at some point so that they can tithe. To God, this human reasoning is backwards. Refusing to tithe is disobeying God. There is not a single example in the entire Bible where God later blessed someone for disobeying Him. How could we ever expect God to give us more money, a better job, or a plentiful crop if we refuse to do what He requires to begin with?

Would we ever dream of not making our car payment in the hopes that the creditors will give us a better car free of charge? Would we even consider not paying our mortgage thinking that the bank might bless us with a free home? Do we ever refuse to pay the utility bills and hope that water will continue to run, and the lights will stay on? Of course not! That would be unthinkable. How then could we ever think that God will bless us when we refuse to tithe? The Bible records many examples for us in this regard.

After bringing His people out of captivity in Babylon, the Temple laid waste and needed repair. The returning Israelites were initially zealous for doing God's work. However, they began to neglect their duty and were more concerned with taking care of their own property and needs rather than fulfilling their God given duty. Needless to say, such behavior did not meet with the Almighty's approval:

Then the word of the LORD came by Haggai the prophet, saying, "*Is it* time for you yourselves to dwell in your paneled houses, and this temple *to lie* in ruins? Now therefore, thus says the LORD of hosts: Consider your ways! You have sown much, and bring in little; You eat, but do not have enough; You drink, but you are not filled with drink; You clothe yourselves, but no one is warm; And he who earns wages, Earns wages *to put* into a bag with holes. Thus says the LORD of hosts: Consider your ways!" (Haggai 1:3-7).

Many Israelites had returned to rebuild the Temple and reestablish God's religion in Jerusalem. However, God allowed trials to test their faith, and the majority of the people chose to take care of themselves while neglecting their responsibility to God. Because of their selfish behavior, they were not prospering in the land. God was not blessing the fruit of their labors. Their efforts to obtain adequate food and clothing left them hungry and cold. It was as if they were putting their money into a pocket with holes. Then God explained the solution to their vain endeavors:

“Go up to the mountains and bring wood and build the temple, that I may take pleasure in it and be glorified,” says the LORD. “*You* looked for much, but indeed *it came to* little; and when you brought it home, I blew it away. Why?” says the LORD of hosts. “Because of My house that *is in* ruins, while every one of you runs to his own house” (Haggai 1:8-9).

The principle of this lesson should be obvious. Believing that we cannot afford to tithe, and that we should only be concerned with taking care of ourselves, is the same as neglecting our duty to God. If we seem to be struggling to make ends meet, and are not tithing, the answer is actually right before our eyes. God is not blessing us because we have chosen to disregard our responsibility to Him. Consider what He told those who disobeyed Him in this way:

Therefore the heavens above you withhold the dew, and the earth withholds its fruit. For I called for a drought on the land and the mountains, on the grain and the new wine and the oil, on whatever the ground brings forth, on men and livestock, and on all the labor of *your* hands (Haggai 1:10-11).

God told them that they were not prospering because they were trying to provide for themselves without performing their duty toward God. This is a lesson that is hard for some to learn, but as Christ said, “These you ought to have done, without leaving the others undone” (Mat. 23:23). We are responsible for our families, but we also have a responsibility

to obey God first. We cannot neglect one duty by claiming that it is interfering with the other. God will provide a way when we choose to obey Him. To those who regularly tithe, things tend to eventually work out. Even if we do not have more than before paying tithes, our needs are taken care of and we certainly do not end up with less.

To not tithe and claim that we cannot afford to do so is a huge mistake. As Peter Marshall stated, “You should give according to your income, lest God make your income according to your giving.”

What if I am in Debt?

When someone begins to learn about tithing, they might think it impossible to give 10% to the Church while saving an additional 10% for holy day us and still be able make ends meet. Adding to their concern may be the fact that they are in debt. When individuals are faced with this issue, they may think they can't pay God while in debt and that they must pay creditors first. The truth is the exact opposite.

God is our chief creditor. He owns everything. He even owns our creditors and everything that they possess. All of us are only stewards of what is His. We must put the Eternal God foremost by paying His tithe first. Other debts are secondary.

Not tithing because of debt may seem right according to human reasoning, but that is the way to financial ruin and destruction. As the prudent proverb relates:

There is a way *that seems* right to a man,
is the way of death (Proverbs 16:25).

Furthermore, we can't trust our understanding when it comes to spiritual matters. Instead, we should follow what God says (Pro. 3:5). Put God first in all things—even by tithing to Him before paying our creditors. We must do this realizing that “with God nothing will be impossible (Luke 1:37).

If we make God our financial partner, and live His way of life to the best of our ability, He will bless us. There is nothing impossible for Him. Even when trying to balance our budget and it appears that the numbers cannot match up if we

tithe, when we are faithful to Him, He will enable us to pay all of our bills and eventually come out of debt. Giving God what is His and obeying Him in what He commands is the best investment a person can make. We should always put God first in our lives—even in our financial lives.

What if My Spouse Doesn't Want to Tithe?

Each person is responsible for that which God puts under their authority. God made the husband head of the family. In so doing, God made the man responsible for making decisions pertaining to family policy (1Cor. 11:3). These policies should be in line with God's statutes, laws, and judgments. However, it is the husband's responsibility to decide how to use the income even when his wife works with him to obtain it.

Both a husband and wife should tithe on their income. But if the woman is converted and the man is not, her conversion does not give her permission to exercise authority over her husband. She is not allowed to tithe or give offerings from his salary without his permission. The wife should faithfully follow her husband's directions in using the money he entrusts to her care (Eph. 5:22; Luke 16:10-12).

Even if the man refuses to tithe, a wife who obeys her husband is blameless in violating the tithing command because she is not the one who makes the final decision in the household (Tit. 2:4-5). She will not be held responsible for the transgression of her husband. However, if the wife works, and her husband allows tithing on part or all of the income, she has a responsibility to tithe.

Is Tithing Low on God's List of Priorities?

The edict of tithing goes hand in hand with keeping the Ten Commandments, observing the holy days, not eating unclean foods. There is no separation and there is no list of which ones should be kept first. They must all be observed (Mat. 23:23).

Tithing is a basic and simple practice of God's people. How could anyone hope to handle the complex issues that will be found in the Kingdom of God if we cannot perform these

basic principles now? Still, there are some who put tithing low on their self-designed priority list. This is a huge mistake.

Would we ever think that keeping the holy days in part was acceptable? Could observing the Sabbath for only part of the 24-hour period be acceptable? Would it be suitable to keep only the first four of the Ten Commandments thinking that they are the most important ones? Of course not! Why then would we ever think that tithing is not that important? Consider what James wrote concerning God's law:

For whoever shall keep the whole law, and yet stumble in one *point*, he is guilty of all (James 2:10).

Breaking just one part of God's law is the same as breaking every aspect. This tells us that God does not put tithing low on a priority list. In fact, such a list of priorities does not exist. God expects us to keep the "whole law."

How important is tithing to God? We might begin to understand the answer to this question by asking ourselves exactly how important is God to us? Tithing reflects how much we revere Him. If we refuse to tithe, or make excuses why we cannot tithe, what other laws might we be excusing ourselves from keeping? We would never dream of robbing a bank, and yet some are doing something similar by ignoring the command to tithe. Consider how God phrased a neglect of tithing.

"For I *am* the LORD, I do not change; Therefore you are not consumed, O sons of Jacob. Yet from the days of your fathers you have gone away from My ordinances and have not kept *them*. Return to Me, and I will return to you," says the LORD of hosts. "But you said, 'In what way shall we return?' "Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' "In tithes and offerings. You are cursed with a curse, for you have robbed Me, *even* this whole nation" (Malachi 3:6-9).

God states that withholding tithes from Him is likened to breaking the eighth Commandment—you shall not steal. As proven earlier, this prophecy in the book of Malachi was recorded for us! God says to return to Him, but how and in what

way? For one, we must give to Him what is rightly His. He tells us to stop robbing Him. Put His tithe where it belongs. As the prophet wrote:

“Bring all the tithes into the storehouse, That there may be food in My house, and try Me now in this,” Says the LORD of hosts, “If I will not open for you the windows of heaven and pour out for you *such* blessing that *there will not be room* enough to *receive it* (Malachi 3:10).

When people refuse to tithe, thinking that it is not that important, they are actually refusing the blessings God promises to those who tithe. However, because these blessings are often not seen immediately, some become discouraged. They think that tithing is a financial investment program, and if returns are not promptly manifested then tithing must not be that important. But God’s blessings usually occur over a period of time while God evaluates our intentions. Do we really want to obey Him for the greater good, or are we simply looking for a quick payoff?

God is not seeking fair-weathered friends. He assembling an elite group of individuals who will obey all of His commands no matter what. All of God’s commands are important and tithing should not be considered low on an imaginary priority list.

Can I Give God’s Tithe to a Charity or any Non-Profit Group?

Some have thought that they can keep God’s tithe to use for their personal religious expenses, or give it to whomever they feel is worthy. They believe that as long as the organization is relating a message we believe is right, or as long as they are doing a charitable work, that we can give God’s tithe to them.

In this regard, there are Church members that are not ordained who have created websites, recorded music, produced videos, or written books and articles. While such activity is not wrong in and of itself, fans of their material have begun to send tithes to these sincere, but un-ordained people, feeling that it is appropriate because they believe they are doing a church-like work. There are also some who choose to send God’s tithe to

charitable non-profit organizations such as Feed the Children or the Muscular Dystrophy Association. Is this an appropriate use of God's tithe? Would He approve of such a practice?

To understand who has the authority to administer God's tithe, we must realize the fact that it was Melchizedek. Then it was the Levites who received it. This tribe was called by God for a specific purpose. They were ordained by the Almighty to serve as His priests and spiritual teachers that served Israel. They conducted holy convocations and were spiritual advisors.

Who stands in that position today? Is it any layperson that chooses to create a website? Is there no process of ordination that must be followed today? There is, and we see that Church authority was given to the apostles who ordained elders. Ordained ministers in the Church of God have these positions of authority today. They are the only ones who have the right to administer God's tithe. They serve as a type of Levites who conduct holy convocations, minister for God to His people, and work to fulfill Christ's commission given to the Church. Paul understood this and wrote:

Do you not know that those who minister the holy things eat *of the things* of the temple, and those who serve at the altar partake of *the offerings* of the altar? Even so the Lord has commanded that those who preach the gospel should live from the gospel (1Corinthians 9:13-14).

Those who have been ordained to teach and preach the gospel are able to be supported by their calling. For this reason, the Church ordains ministers whose sole responsibility in life is to fulfill this purpose. But, can anybody decide for themselves they are going to start a work outside of the Church administration and fund it with God's tithe? Absolutely not!

There is a process to ordination. It takes counseling, evaluation, and the approval of men who have already been ordained and who God holds responsible. Unless an individual is spoken to directly by God, such as Jeremiah, Ezekiel, or Isaiah, there is training, assessment, and usually a series of steps

such as learning to serve as a deacon and then an elder. Because there is a process of ordination, the Apostle Paul wrote:

This *is* a faithful saying: If a man desires the position of a bishop, he desires a good work. A bishop then must be blameless, the husband of one wife, temperate, sober-minded, of good behavior, hospitable, able to teach; not given to wine, not violent, not greedy for money, but gentle, not quarrelsome, not covetous; one who rules his own house well, having *his* children in submission with all reverence (for if a man does not know how to rule his own house, how will he take care of the church of God?); not a novice, lest being puffed up with pride he fall into the *same* condemnation as the devil. Moreover he must have a good testimony among those who are outside, lest he fall into reproach and the snare of the devil. Likewise deacons *must be* reverent, not double-tongued, not given to much wine, not greedy for money, holding the mystery of the faith with a pure conscience. But let these also first be tested; then let them serve as deacons, being *found* blameless. Likewise, *their* wives *must be* reverent, not slanderers, temperate, faithful in all things. Let deacons be the husbands of one wife, ruling *their* children and their own houses well (1Timothy 3:1-12).

Why are the criteria for ordination recorded? It is to ensure that those who are chosen to serve God are sincere and legitimate. They have to be of good reputation and proving themselves to be worthy of such an enormous, and important, responsibility. Nobody can decide for themselves that they will become an elder and put themselves in the position of receiving God's title. They must prove themselves by their fruits.

When the apostles chose the first deacons in the New Testament Church, they instructed brethren to seek out seven men of *good* reputation, full of the Holy Spirit and wisdom who they would appoint to serve in this way. They chose Stephen, a man full of faith and the Holy Spirit, and Philip, Prochorus, Nicanor, Timon, Parmenas, and Nicolas (Acts 6:1-6). This

decision was not made hastily. It required men who had the authority to ordain others and did so knowing who these individuals were, and what their reputation was like. Christ said He would be in the decisions of Church ministers and He was (Mat. 18:20).

The issue is legitimacy. Who can rightly receive and administer tithes. Is it any man's website filled with their Bible commentary, or the American Cancer Society? No. It can only be given to legitimate ministers in the Church of God? If a lay person, even a deacon, designs a work outside of the Church, they cannot rightly claim God's tithe to support them and fund their work.

What if I Don't Agree with the Ministry?

What might be an issue for some is that they do not like, or do not agree with, a particular minister of the Church. For this reason, some may want to withhold their tithe. But this is not a choice we are allowed to make. If we trust that God is working with various people in His Church, we are obligated to support it. Even if we think that they might be wrong about a particular issue, we are not allowed to deny God His tithe.

Consider Church history in the pages of the Old Testament. Eli was the high priest of the Temple who mentored the Prophet Samuel. Eli was mistaken in some of his policies regarding Church administration. He put his two sons in charge of important responsibilities and both Hophni and Phinehas did evil while they ministered in the Temple. Despite their abuse of power, God never told anyone to stop tithing. Even though the priest and his sons became corrupt, God did not instruct Israel to stop supporting the ministry. Instead, God dealt with the matter Himself (1Sam. 1-4).

We have no right to decide for ourselves whether or not we will tithe. If we begin to judge in this way, we put ourselves in God's position and that is His job—not ours. He is the one who sets up kings and priests for His purpose. He is the one who will correct or punish any wrong doing (Heb. 10:30). Whether we agree with a particular minister or not is beside the point. We have an obligation to tithe to God's ministers regardless.

In today's sad state of the affairs, the Church has been divided into many organizations that have ordained ministers. If we do not agree with one, we can send our tithe to another. Having a difference of opinion with the ministry does not excuse us from tithing. We have a commitment before God to tithe to His Church.

Can We Borrow from Tithes?

The Scriptures also speak of an option of redeeming our tithe. But what does this mean? Does this mean that we can use money from our tithes for emergencies or investment purposes and then pay it back at a later date? The Scriptures state:

And all the tithe of the land, *whether* of the seed of the land *or* of the fruit of the tree, *is* the LORD's. It *is* holy to the LORD. If a man wants at all to redeem *any* of his tithes, he shall add one-fifth to it (Leviticus 27:30-31).

These verses do not give us permission to borrow from our tithe. We are not to use this money for any other purpose than giving to the ministry and keeping God's feasts. The above scriptures were a provision that God made for farmers. If a person believed that a crop or the seed of a crop was of value for future use, God permitted them to purchase it back at 120% of its value.

When it came to livestock, however, there was to be no substitute made for the animal that was to be tithed. The herd or flock was to pass under a rod, and every tenth animal was marked. Selecting inferior animals on purpose was absolutely forbidden. Any effort to change which animal was to be given to the Eternal was strictly prohibited (Lev. 27:32-33).

I never would have been able to tithe the first million dollars I ever made if I had not tithed my first salary, which was \$1.50 per week.

~John D. Rockefeller, Sr~

I have observed 100,000 families over my years of investment counseling. I always saw greater prosperity and happiness among those families who tithed than among those who didn't. ~Sir John Templeton~

Giving frees us from the familiar territory of our own needs by opening our mind to the unexplained worlds occupied by the needs of others.

~Barbara Bush~

You can give without loving. But you cannot love without giving.

~Amy Carmichael~

We make a living by what we get; we make a life by what we give.

~Winston Churchill~

No person was ever honored for what he received. Honor has been the reward for what he gave.

~Calvin Coolidge~

The only investment I ever made which has paid consistently increasing dividends is the money I have given to the Lord.

~James L. Kraft~

Think of giving not as a duty but as a privilege. ~John D. Rockefeller Jr~

If there be any truer measure of a man than by what he does, it must be by what he gives

~Robert South~

There's no good reason to be the richest man in the cemetery.

~Harland Sanders~

No one has ever become poor by giving.

~Anne Frank~

The measure of a life is not its duration, but its donation.

~Peter Marshall~

Giving is more than a responsibility—it is a privilege; more than an act of obedience—it is evidence of our faith.

~William Arthur Ward~

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