

Common Tithing Questions

by Staff

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For years, members of God's church have had questions about the tithing system. Are there really *three* tithes—or only *one* tithe split into three parts for different uses? Should ministers support themselves or be supported by tithes? Since the instruction is to tithe the produce of agricultural work, is tithing to be done only by farmers and ranchers? These questions have been raised frequently enough to require answers.

The early Worldwide Church of God taught that members should give three tithes or thirty percent of their increase. The first tithe, to be given to the church every year, financed the work of preaching the gospel and feeding the flock. The second tithe, kept every year by the individual, funded one's observance of God's holy days, especially the Feast of Tabernacles. The third tithe, commanded only in the third and sixth years of a seven-year tithing cycle, supported the needy, widows, orphans, and to some degree, the ministry as needed. The Church of the Great God follows this basic teaching.

Of course, the Bible is the only source for such instruction. This article will answer *from God's Word* the three questions posed above and augment our doctrinal position on the subject of tithing.

Three or One?

The first question involves whether God commands three separate tithes or if one tithe was merely split into three different uses. God says in Numbers 18:21, "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 tabernacles of meeting." The Hebrew term for "all," *kol*, means "the entire amount," "the totality," "the whole" of the tithe, not a percentage or part.

Moses uses the same word in Deuteronomy 14:22-23, regarding the festival tithe:

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 firstlings of your herds and your flocks, that you may learn to fear the LORD your God always.

Just a few verses later, he shows *another* use for ALL the tithe!

At the end of every third year you shall bring out [*kol*; see KJV—"all"] 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. (verses 28-29)

Here, a third tithe is given for a separate use. It was not to be given to maintain the tabernacle (church) or spent on oneself at a festival. It was to be stored, implying a use over a period of time for the poor, widows, orphans, etc. Since this third tithe occurred only on the third and sixth years of the seven-year cycle, it had to be stored for the special purpose intended.

For each of the three tithes, God specifies *all*, or the entire tenth, should be used for the stated purposes. If on the third and sixth years we kept *all* the tithe for the poor, we would have no money for festival use! Yet the feasts were kept **every** year as a memorial (Exodus 13:10). This clarifies that *all* of the three tithes are referred to rather than a splitting of one tithe.

Support Ministry?

What about financial support for a full-time ministry? Some cite II Chronicles 34:8-13 to show that the Levites had professional and building skills. From this, they reason that the Levites had second jobs and therefore supported themselves. They argue that the New Testament ministry should do the same. Is this what is implied?

The key to understanding the situation in II Chronicles 34 is in verse 21: ". . . for great is the wrath of the LORD that is poured out on us, because our fathers have not kept the word of the LORD, to do according to all that is written in this book." Israel rarely kept all the words of God. By Josiah's day, they had departed from God's way to the point that the Temple was damaged and the priesthood was not functioning.

The priests and Levites had not fulfilled their duty as expressed in Numbers 18:20-23. *The service of the Temple was to be their full-time profession*, for which they were to receive a full tithe as their living. They had neglected this, however, and had gone into private enterprise, developing various skills. When Josiah and Hilkiah began to restore the Temple and its proper administration, they put the Levites to work rebuilding the Temple because they were greatly accountable for its destruction. The priests and Levites had departed from God and led the people astray, for which God later sent the nation into captivity. God held these "shepherds" in great contempt for their laxness.

A few generations earlier, Hezekiah had reset the priests and Levites in their courses, or divisions, and put them back to work (II Chronicles 31:2-19)! Zerubbabel and Nehemiah followed a similar pattern in rebuilding the Temple and wall after their return from Babylon (Ezra 3:8-9; 6:18; Nehemiah 3:1, 17-18, 22; 7:1; 12:44-47; 13:4-13, 30-31).

The New Testament leaves no doubt that Christ intended a full-time ministry. John 21:15-19 makes it clear that Christ expected Peter to be feeding His sheep rather than return to his former occupation as a fisherman. Had He not told the disciples when He called them that He would make them fishers of men (Matthew 4:19)?

In Acts 6:1-4, the twelve apostles realized that business of physically serving the brethren was distracting them from laboring full-time in teaching God's Word. They were not above physical service—in fact, they were doing it—but they realized it was more important to spend their time laboring directly in the gospel. Through this situation, they learned what their *priorities* ought to be.

They therefore appointed deacons to do the physical service of distributing aid to the members of the church. This allowed the apostles to give themselves *continually* to prayer and the ministry of the Word. The apostles now had the time to fulfill their calling.

Paul clearly shows in I Corinthians 9:1-18 that the ministry "should live from the gospel" (verse 14). At times, he personally waived his authority to collect tithes in new areas because of the newness of the people. However, he makes it plain that "those who labor in the word and doctrine" were worthy of **DOUBLE** wages (I Timothy 5:17).

In Hebrews 7, Paul explains that the change in priesthood to the ministry of Christ—who descended from Judah, not Levi—necessitated a change of the law. What law? The tithing law, *which had to be in effect to be changed in its administration to the New Testament ministry of Christ*. In the final analysis, a paid, full-time ministry has ample support in the Bible.

Just Agricultural Increase?

Within the fabric of many of these scriptures lies the answer to the question of whether we should tithe only agricultural produce. The argument in Hebrews 7:1-10 refers to Abraham's example of tithing (Genesis 14:18-20) and applies it to the New Testament church! Here, Abraham does not tithe of his flocks and herds but of the work of his hand. His work at the time involved the slaughter of the kings—war! The spoils of war include gold, silver, apparel and any other items the victors judge valuable. This prime example of tithing shows Abraham giving ten percent of a non-agricultural endeavor to God.

Jacob's example in Genesis 28:20-22 is similar. He promised to give God a tenth if God would give him protection, food and raiment "in this way that I am going"—that is, as he traveled, not as he farmed. This section also shows that he knew about tithing. He could have picked 9, 37 or 86 percent instead of 10 percent had he not known the tithing principle. It is likely that Abraham passed this knowledge to Isaac, who passed it to Jacob.

Paul is writing to the **CORINTHIAN** church when he says that he could take tithes of them (I Corinthians 9:7-15). In Paul's day, the city of Corinth was a large trading and industrial center, a major seaport and the capital of the Roman province of Achaia, not a farming community. The people in the church there worked at "city" jobs.

Christ condemned the Pharisees for forgetting the major points of the law while meticulously counting their spice seeds to determine their tithes (Matthew 23:23). These Pharisees were not farmers. The "land and inheritance" rules of Joshua's administration had long since passed into disuse. They had probably ceased to be functional after the Babylonian captivity 500 years before this account. In Babylon, people forgot who owned what land, and in the meantime, foreigners had moved onto it. Upon returning from the captivity, the Judeans had to assimilate into the population of those who had replaced them. They had to buy land, work for others or go into commerce to survive. Even so, tithing was in effect.

The same principle applies to Malachi 3:8-12. Malachi wrote after the captivity, probably contemporary to or just after Nehemiah, and he mentions only agricultural products. This only emphasizes that God *intended* Israel to be an agricultural economy, and this may be a primary reason He initially tied increase to agriculture. In the World Tomorrow, the world will return to an agriculturally based economy; everyone will have his own vine and fig tree (Micah 4:4; Zechariah 3:10).

Meanwhile, is it logical to assume that a farmer working with his hands for a living would tithe when a carpenter, who also works with his hands for a living, would not? God obviously highly endorses agriculture throughout the Bible, yet how many would want to pursue agriculture when they would be "penalized" 20 percent—and in some years 30 percent—for farming? If they did not have to tithe, how would city folk attend the Feast? If it had no income from tithes, how would the church take care of its widows, poor and strangers?

God is not a respecter of persons; He requires the same from everyone. We need to remember that the tithing law was a total financial package that ran the nation of Israel. It is this *principle* that we must apply to today's circumstances.

Another point to consider is that Malachi is an end-time prophecy written to the end-time church. It fully endorses tithing as requisite to God's blessings and protection. He mentions wage earners, widows, the fatherless and strangers as categories of people we should help (verse 5). God wants the people to repent and return to Him in tithing so that His end-time church can remedy these inequities and show *His kind of love*! In this day, very few church members are farmers or ranchers. God knew this would be the case when He inspired Malachi's prophecy. Yet He still emphasized tithing as a ***major teaching***, knowing it would be of the increase of the work of our hand in areas other than agriculture.

Tithing Brings Blessings

We have examined these questions considering Scripture only, since it is the final authority. However, one can obtain further information from biblical encyclopedias and dictionaries, commentaries, Josephus and other secular works. Many of these confirm the seven-year cycle that Herbert Armstrong taught. Even the author's little *Cruden's Concordance*, under "tithe," explains all three tithes before listing the scriptures on tithing.

As a historical note, the Worldwide Church of God successfully followed the three-tithe system for many decades, and God blessed His work mightily during those years. The gospel message went out in increasing power and coverage. Converts increased around the globe, building an attendance upwards of 150,000. People prospered physically and spiritually as they kept this entire tithing system. Many could not "make the numbers work" on paper, but if they were faithful, God—to His glory—supplied their needs, and somehow the money stretched.

In short, God used this financial system to supply everything required, personally and institutionally, to build a royal priesthood for His Kingdom. God tells us to judge by the fruits. *By its fruits*, the tithing system has worked extremely well!