

CHURCH *of* GOD

A WORLDWIDE ASSOCIATION, INC.

TITHING

Study Paper

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INTRODUCTION

The Church of God, a Worldwide Association, believes and teaches that tithing is a commanded way for us to honor God with our substance.

This paper supports the Church's fundamental belief on the subject of tithing, which is described as follows in Article 4.15 of the Constitution of COGWA:

Tithing is commanded by God. Through tithing, one honors God with his material goods and assists in preaching the gospel, providing for the physical needs of the Church and caring for needy members. A special festival tithe makes it possible for one to attend the commanded festivals of God.

Scriptural support: Proverbs 3:9-10; Genesis 14:17-20; Numbers 18:21; Malachi 3:8; 1 Corinthians 9:7-14; Deuteronomy 14:22-29.

Physical wealth is a blessing from God—since He is the Creator of all things, including wealth and our ability to attain it (Deuteronomy 8:18; 1 Chronicles 29:12-14). He doesn't "need" anything from us. He doesn't "need" our money. However, we're told to "honor the LORD with your possessions, and with the firstfruits of all your increase" (Proverbs 3:9).

Tithing is a test of our priorities. Tithing is one way to honor God with our possessions. Tithing reminds us that everything we possess is ultimately from God, and part of it still belongs to God. By its application, tithing helps us develop the loving, unselfish and giving character of God.

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This paper explores the scriptural history of tithing and the application of the law of tithing in the Church today.

The concept of the tithe is simple and straightforward. The English word *tithe* is a translation from the Hebrew *ma'aser*, meaning “a tenth part.” A tithe is 10 percent of our increase (Leviticus 27:30; Deuteronomy 14:22, 28-29), which we are to set aside as instructed in Scripture, using it to acknowledge and honor God.

The Bible identifies three distinct tithes, each with a specific, practical purpose. Tithing provides for essential financial needs for the work of the Church and for financially needy members. The Church has traditionally labeled them as the “first,” “second” and “third” tithes:

- First tithe—to be sent to a central location, designated by Church leadership, and used for the work of the Church.
- Second tithe (also known as the “festival tithe”)—to be saved from year to year, providing the resources necessary to observe God’s annual festivals.
- Third tithe (or, to be more clear, “third-year tithe”)—the means by which those lacking adequate resources can receive financial assistance.

Since tithing has a significant impact on how we manage our finances, it is also an opportunity for us to grow in and exercise our faith toward God.

What is “increase”?

The basis for the tithe is “increase” (Deuteronomy 14:22, 28; 2 Chronicles 31:5). The English word *increase* is a translation of the Hebrew word *tebuw'ah*, meaning a yield of crops, an income or revenue (from the Online Bible’s *Brown, Driver and Briggs Hebrew Lexicon*). This refers to the increase, or growth, in net worth resulting from the productive effort of a person.

While there will be specific questions about what exactly constitutes an “increase” in our modern world, this paper focuses on the doctrine of tithing. It is impossible to specifically address every possible legitimate question, but in its conclusion, this paper does include some principles that can be used in coming to personal decisions.

In an agricultural setting like that of ancient Israel, the increase was considered to be the net proceeds (crop, livestock, milk production, etc.) after deducting the costs of producing the increase—such as seed, fertilizer, feed, hired labor and other related expenses. The same principle applies to other professions—builders, merchants, shopkeepers, etc. The increase was the amount remaining after deducting the cost of producing income.

In today’s modern setting, increase for an employee would be the net amount of annual wage or salary after job-related expenses. Since Scripture is not explicit in stating whether taxes should be deducted prior to determining increase, it is a personal decision whether to tithe on wages before or after paying taxes (i.e., whether to tithe on gross or net pay). In the case of a self-employed individual, increase would represent the amount of the business’s annual profit available to the owner after subtracting any business-related costs.

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If a person chooses to tithe on net income, the amount tithed upon would exclude income taxes, but it should not exclude the following:

- Social Security (FICA) taxes.
- Medicare deductions.
- Funds voluntarily given to a retirement account—such as 401(k), 403(b), traditional or Roth IRA, or something similar.

For further information, see the section titled “Additional principles for resolving tithing questions.”

“First” tithe

By tracing tithing through Scripture—from its earliest reference, through the history of Israel to the time of Jesus Christ and into the early years of the Church—we see that this law of God was not limited to ancient Israel. Tithing continues to be an important way for everyone to worship and honor God.

Abraham and Melchizedek

The first example of tithing is the occasion when Abram (whose name was later changed to Abraham) gave a tithe to Melchizedek: “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 14:18-20).

Melchizedek was actually the Word, who later became Jesus Christ (John 1:1-3, 14; Hebrews 7:1-5). Although the account in Genesis is brief, we note fundamental points that are central to our understanding of tithing:

- It is apparent that God had revealed His law of tithing to Abram (Abraham), and he obeyed, as indeed he strove to obey all of God’s revealed laws (Genesis 26:5).
- Abram gave the tithe to “the priest of God Most High.” Melchizedek was God’s representative, who had authority to receive the tithe and to extend God’s blessing to Abram.
- Abram acknowledged God as the ultimate owner of all wealth and provider of all blessings. Abram understood that tithing was an appropriate way of honoring God with one’s physical possessions.

Abraham passed the understanding and practice of tithing on to his descendants (Genesis 18:19). God appeared in a dream to Jacob and passed the promise of great wealth on to his descendants. Jacob subsequently vowed to pay a tithe of all that God would give to him (Genesis 28:20-22). Scripture doesn’t say how or to whom Jacob paid the tithe. But we see that he was aware of the law of tithing, and He pledged to worship God by giving Him a tithe of his increase.

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“First” tithe in Israel

Hundreds of years later, God delivered Jacob’s descendants (the nation of Israel) from slavery in Egypt and established His covenant with them. That covenant included the law of tithing—however, the recipient of the tithe was changed.

God made it clear that the tithe belonged to Him. He called it the “holy” portion of the increase (Leviticus 27:30). It did not belong to, nor was it to be used or consumed by, the individual. (Even though increase is defined here in agricultural terms, the tithe Abram gave from his spoils of victory indicates that “increase” is not limited to agricultural production.) Since the tithe is God’s, He determines to whom it should be given.

After Israel entered into and conquered the Promised Land, the territory was divided among the tribes (Joshua 13-17). They were given a physical inheritance of land from which they would derive their “increase” to support and sustain themselves. They were to tithe on that increase.

The tribe of Levi was not given an inheritance of land (Joshua 14:1-4). The Levites were to continue their service at the tabernacle and later at the temple. They were to be supported by the tithes and offerings of the other tribes (Numbers 18:25-27; Deuteronomy 18:1-6). The Levites were also to tithe on what they received—setting aside a tithe of their income to be given to the high priest (Numbers 18:28). In addition, the Levites were given 48 cities scattered throughout Israel’s territory, along with “common lands” for growing crops and raising livestock (Joshua 20-21). And, as in any city, there would be commerce and businesses that would generate income. Based on the law of tithing as it was given, the Levites would also have tithed on the increase they produced.

Even though the people of Israel failed to faithfully tithe throughout much of their history, there were times of religious reform, which included the restoration of the laws of tithing.

For example, King Hezekiah of Judah led the nation in a time of religious renewal. He repaired the temple, which had fallen into disrepair from neglect, and one of his reforms was a return to tithing, which, in turn, made it possible for the people to be properly taught and led in their religious service to God. “Now Hezekiah commanded them to prepare rooms in the house of the LORD, and they prepared them. Then they faithfully brought in the offerings, the tithes, and dedicated things” (2 Chronicles 31:11-12).

“First” tithe after Judah’s captivity

After the 70 years of Judah’s prophesied captivity in Babylon, God permitted a repentant remnant of the house of Judah to return to their homeland, to rebuild and start anew. For a while, they zealously and carefully obeyed God, but that, too, did not last.

Nehemiah was among the leaders God sent to the people to establish them again in Jerusalem (Nehemiah 1-2). As the newly appointed governor, he rallied the people to resume rebuilding the city and temple. Along with other reforms, he reminded the people of the importance of the role of the Levites in serving the people and reinstated their obedience to the law of tithing (Nehemiah 10:37-38; 13:9-12).

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Malachi was one of the prophets God sent to Judah during this same time frame. In his message he warned the Jews that not paying tithes (and offerings) was a form of robbing God. He called on all people to repent of this sin, so they could be restored to God's blessings (Malachi 3:8-10).

“First” tithe in Jesus’ time

The book of Malachi is the last book in the Old Testament chronologically, but the law and practice of tithing continues into the New Testament.

Jesus clearly stated that He had not come to “destroy the Law or the Prophets” and that “till heaven and earth pass away, one jot or one tittle will by no means pass from the law till all is fulfilled” (Matthew 5:17-19). In particular, Jesus left no doubt about the continuation of the law of tithing.

Jesus challenged the attitude of the scribes and Pharisees, who were so strict in their enforcement of the law: “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.” Paying tithes faithfully is something they should have done, along with their obedience in other ways: “*These you ought to have done, without leaving the others undone*” (Matthew 23:23; also see Luke 11:42).

First, Jesus clearly stated that tithing is something that should not be ignored—their obedience to the law of tithing was appropriate. And second, He taught them that even though they were strict in tithing—carefully counting out 10 percent of the tiny herbal seeds—they had failed to learn the actual intent of the law in general: to exercise justice, mercy and faith.

“First” tithe in the Church

One of the purposes of Jesus' first coming was to establish the Church. He personally trained its first generation of leaders, the apostles. He promised that He would build His Church (Matthew 16:18) and that it would endure through the ages. His Church is the focus of God's continuing work on the earth.

The Church that Jesus built consists of those called by the Father (John 6:44; 1 Corinthians 1:26-28; 2 Peter 1:3; Ephesians 2:19-22)—converted individuals who have repented of their sins, accepted Christ as their Savior, been baptized and received God's Holy Spirit.

Jesus instructed His apostles and the Church that would soon follow to continue the work He had begun (Matthew 28:18-20; John 21:15-17). He said that they were to take His teachings to “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.”

This work of the Church, under the spiritual leadership of Jesus Christ, requires organization and structure to fulfill this twofold commission of preaching His gospel message and providing care and direction for those God brings into His Church. The efforts and activities of the Church must be financed. Just as God used tithing to provide for His work under the Old Covenant, the tabernacle and temple ministry, so, too, He employs tithing to provide for His work today.

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God has not changed the doctrine or law of tithing, but He did direct a necessary change in administration. Today the tithe is paid to God through the Church, which administers the preaching of the gospel of the Kingdom of God and the care of the congregations of the Church.

How do we know that God's tithe should be paid to the Church? We find an explanation in the book of Hebrews.

Certain imperatives under the Old Covenant in ancient Israel are no longer necessary. These were temporary, "fleshly ordinances," most of which were identified with the temple, including animal sacrifices, washings, and food and drink offerings. Many of them were temporary types of Christ's ultimate sacrifice of His own life and the shedding of His blood for the remission of our sins and our spiritual cleansing and sanctification.

An important part of the message of the book of Hebrews is that the temple-based, physical liturgy of the Sinaitic Covenant has now been rendered obsolete, but the remainder of God's law, including tithing, which was observed by Abraham and Jacob even before Mount Sinai, remains.

Here is an important clarification in Hebrews 9:8-11:

The Holy Spirit indicating this, that the way into the Holiest of All was not yet made manifest while the first tabernacle was still standing. It was symbolic for the present time in which both gifts and sacrifices are offered which cannot make him who performed the service perfect in regard to the conscience—concerned only with foods and drinks, various washings, and fleshly ordinances imposed until the time of reformation. But Christ came as High Priest of the good things to come, with the greater and more perfect tabernacle not made with hands, that is, not of this creation.

The rescinding of the "fleshly ordinances imposed until the time of reformation" did not abrogate the law of tithing. The law of tithing remains in the Church under the terms of the New Covenant. However, a change in administration was obviously in order—specifically, who was to receive the tithe. No longer was it to be the Levites, those God designated to receive His tithes under the Sinaitic Covenant (Malachi 3:8-10).

When the Old Covenant with its temple ritual ceased and was replaced by the New Covenant Church, the physical service of the Levites also ceased and was replaced. As the living Head of the New Testament Church, Jesus Christ did not choose to continue doing His work through the descendants of Levi, but rather through specific disciples He selected and empowered to do the work of the Church. Therefore, the tithe now reverts back to the "priesthood of Melchizedek," a name and function of the preincarnate Christ, according to Hebrews 7:5-12, 15:

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 [i.e., the law that designated the Levites as the recipients of the tithe under the terms of the Sinaitic Covenant], 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. Now beyond all contradiction the lesser is blessed by the better. Here mortal men receive tithes, but there he receives them, of whom it is witnessed that he lives. Even Levi, who

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receives tithes, paid tithes through Abraham, so to speak, for he was still in the loins of his father when Melchizedek met him. Therefore, if perfection were through the Levitical priesthood (for under it the people received the law), what further need was there that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron? For the priesthood being changed, of necessity there is also a change of the law [i.e., the law of who would now be priest and as a result of the change in the priesthood, who would therefore receive the tithes, under the terms of the New Covenant]. ... And it is yet far more evident if, in the likeness of Melchizedek, there arises another priest.

This means that in the Church of God the Melchizedek order of Jesus Christ has replaced the Levitical priesthood in the administration of the New Covenant. Under God's supervision, the Levites had been given the responsibility to faithfully carry out God's work in Israel. Likewise, under the supervision of Jesus Christ, the living Head of the Church and the God of the Old Testament, the responsibility of faithfully carrying out God's work today has been given to the New Testament ministry. The followers of the gospel message gave monetary support and other aid to Jesus, to His disciples and, later, to other laborers in the Church to support them in doing the work Christ had given His Church to do (Luke 8:3; 10:7-8; 2 Corinthians 11:7-9; Philippians 4:14-18).

In a similar (though not identical) manner, the Levites in ancient Israel were to live off the (first) tithe under the terms of the Sinaitic Covenant. In the same way, the full-time laborers in the Church (the spiritual temple of God—see 1 Corinthians 3:16; Ephesians 2:19-22), the New Covenant ministers of Jesus Christ, are now to receive physical support from the tithe. They also oversee the spending of the tithe for the expenses incurred in caring for the congregations of the Church and preaching the gospel of the Kingdom of God to the world.

Just as the Levites of old were expected to tithe on all of their increase, the ministers today faithfully tithe on the funds they receive for doing God's work. It would be hypocritical if ministers taught others to step out in faith and trust God in tithing but were not living by the same standard themselves.

The apostle Paul explained that this right to monetary support belonged to the Church's ministry. This was true, despite the fact that he did not always avail himself of that right—due to unique challenges and spiritual immaturity among some of the members of the Church at that time. He wrote to the congregation at Corinth in 1 Corinthians 9:4-14:

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 [supporting ourselves by other employment]? Who 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?

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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? Even so the Lord has commanded that those who preach the gospel should live from the gospel.

Again referring to the same passage from the Old Testament (Deuteronomy 25:4) and the words of Jesus (Luke 10:7), Paul addressed the same matter in his letter to Timothy: “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’” (1 Timothy 5:17-18).

The common thread we see through the ages is that this tithe has been used for the furtherance of the work of God on earth (first by the priesthood and now by the Church). It is still true today that none of this tithe is to be consumed or used personally by the individual tithe payer. It is holy to God and to be paid in its entirety for the support of the work of God, under the oversight of those God chooses and designates to direct His work on earth—and whom He holds accountable for this responsibility. Tithing provides members the opportunity to participate directly in the spiritual instruction provided by the Church.

Another (“second” or “festival”) tithe

“Festival” tithe in Israel

But there is more to understand about tithing. God has determined that an important part of man’s worship and spiritual education is the observance of His seven annual festivals. These are holy convocations that usually involve travel and other expense. Through an application of the tithing law, God ensures that His obedient people have the financial resources to attend these observances.

The Bible describes an additional tithe—which the Church has labeled the “second” tithe. It is also one-tenth of a person’s increase, but is for quite a different purpose than the “first” tithe. This second tithe is to be consumed and enjoyed by the tithe payer in the process of observing the seven annual festivals of God (Deuteronomy 14:22-26; 12:18). The tithe is to be used by the individual and his or her family (and others they share it with so they also can observe the holy days) to rejoice before God, enjoying the abundance of good physical things.

Since it is used in a much different way than the first tithe, it is clear that this must be a separate and additional tithe.

As stated in Deuteronomy 12:17-18 and Deuteronomy 14:22-26, this tithe was to be enjoyed by the individual on the occasion and at the location designated by God, rather than given to the Levites. Compare these instructions to the description of the Feast of Tabernacles (Deuteronomy 16:13-15):

You shall observe the Feast of Tabernacles seven days, when you have gathered from your threshing floor and from your winepress. And you shall rejoice in your feast, you and your son and your daughter, your male servant and your female servant and the Levite, the stranger and the fatherless and the widow, who are within your gates. Seven days you shall keep a sacred feast to the LORD your God

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in the place which the LORD chooses, because the LORD your God will bless you in all your produce and in all the work of your hands, so that you surely rejoice.

The Bible reveals that the timing and location for using this separate (“second”) tithe was during the keeping of God’s feasts at the place He had designated for that purpose. The feasts of God are times for the people of God to worship and rejoice before Him. The entire family, when possible, is to partake of this physical and spiritual abundance. They are able to enjoy the festivals in this way by faithfully setting aside a tithe of their increase throughout the year.

“Festival” tithe in the Church

There is no biblical evidence that the feasts of God—and the law of tithing associated with keeping them—have ever been rescinded by God.

In the New Testament, we read of Jesus regularly traveling to attend such festivals as the Passover (Luke 2:41-42; John 2:23) and the Feast of Tabernacles (John 7:2, 10). In fact, after Christ’s death, His disciples also continued to observe the annual festivals (Acts 2:1-2). Moreover, the apostle Paul not only kept these days himself (Acts 20:6, 16), he instructed the brethren—both Jews and gentiles—on how to observe them (1 Corinthians 5:7-8; 11:23-33).

This second tithe is a practical means by which God provides the resources necessary for these observances in the Church today. Because this tithe is used for the observance of the annual holy days, it may appropriately be referred to as the “festival tithe.” Since God clearly commands His people (including entire families) to observe these annual festivals and, in some cases, to travel and stay away from home for extended periods of joyous worship, He has wisely put in place and preserved a method of financing it.

Therefore, since no New Testament scripture rescinds the law of tithing or the keeping of the feasts, the Church today teaches that obedience to both is obligatory for Christians under the terms of the New Covenant. However, as with all of God’s laws, obedience isn’t just a duty. There is a tremendous blessing for saving this tithe, as it provides the financial resources necessary so we can rejoice in and observe the annual festivals.

“Third” tithe

“Third” tithe in Israel

Finally, God details a “third” tithe (Deuteronomy 14:28; 26:12-15). As with the first tithe, it is not for the individual’s personal use. The purpose of this tithe is to provide assistance to those who are in financial need. Notice in the instruction, this tithe is to be set aside and then given to “the Levite, the stranger, the fatherless, and the widow.”

Comparing the two passages in Deuteronomy, we see that this tithe was to be set aside *every third year*: “at the end of *every third year* you shall bring out the tithe” (14:28); “all the tithe of your increase *in the third year—the year of tithing*” (26:12). This tithe is not designated to be set aside every year (as are the first and second tithes), but rather every third year.

The stranger, fatherless and widow were typically the poor of the community. And, from these passages in Deuteronomy, we learn that apparently there were also circumstances and occasions

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when the Levite, though otherwise generally supported by the first tithe, would also be in need of this tithe.

To understand the application of this tithe, it is important to note that there was a seven-year cycle in place. The seventh year was a sabbatical year, a year of rest for the land, so no “increase” was to be expected in the seventh year (Leviticus 25:1-7, 18-22). God said that He would bless His faithful people with enough in the sixth year so that they would be able to let the land rest in the seventh year (thus having no increase) and still have enough for their needs. This leads to the conclusion that the “every third year” tithe was paid every third year of a seven-year cycle (i.e., years three and six).

“Third” tithe in the Church

Part of the human condition is that some people, often through circumstances beyond their control, are poor and truly in need of financial help to provide for the basics of life. Jesus acknowledged that this is so (John 12:8). He also taught that it is more blessed to give than to receive (Acts 20:35).

In the Church, His apostles taught the same—that Christians have an obligation to help others who are truly in need (Galatians 2:10; 1 Timothy 5:3). The Church today believes that the third tithe—that is, the tithe that is set aside in the third year—is one means by which members can help provide for those in financial need.

In many cases national governments have taken on the responsibility through taxation for collection of money to provide financial assistance through various social welfare systems.

Most governments withhold taxes from wage earners for the purpose of welfare in an amount that far exceeds the third tithe. Therefore, the Church has determined that where that is the case members are, in a sense, already “paying” the third tithe through the government, which provides financial assistance (cash, food, medical benefits, rental subsidies, etc.) to those in need and therefore is fulfilling the purpose of the third tithe.

The Church encourages members in financial need to utilize whatever government programs are available, because they are intended to give them the help they require. (Money received through such programs is considered to be a replacement of third tithe, so there is no need to tithe on such benefits.)

However, human governments don’t always fairly distribute resources to help those who are in genuine need, nor do they necessarily provide adequate assistance to those who are in need. The Church maintains a member assistance program that attempts to “fill the gap” where government programs fall short.

Even though members may technically be paying the equivalent of third tithe through their taxes, this does not obviate their personal responsibility to provide for fellow members who have financial needs. Members are encouraged to also donate financially to the assistance program. In this way, they are able to fulfill the admonishment of the apostle Paul: “Therefore, as we have opportunity, let us do good to all, especially to those who are of the household of faith” (Galatians 6:10).

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Even though the government funds assistance programs with tax dollars, some members do not feel they have fully done their part if they leave the collection and administration of third tithe to the government. Some choose to continue paying it every third year—twice in a seven-year cycle (year three and year six). Others donate approximately 3 percent for member assistance every year, which is the equivalent of two third-tithe years in a seven-year cycle.

The Church does not discourage those who, based on their desire to provide for needy fellow members, choose to continue to pay the third tithe in either of these ways—as long as doing so does not result in their needing to come to the Church to request basic monetary assistance for themselves.

God exhorts us over and over to be generous toward others who, through no fault of their own, are in financial need.

“You shall surely give to him, and your heart should not be grieved when you give to him, because for this thing the LORD your God will bless you in all your works and in all to which you put your hand. For the poor will never cease from the land; therefore I command you, saying, ‘You shall open your hand wide to your brother, to your poor and your needy, in your land’” (Deuteronomy 15:10-11).

Hebrews 13:16 reiterates God’s expectation: “But do not forget to do good and to share, for with such sacrifices God is well pleased.”

The book of Proverbs also makes the principle very clear. Proverbs 19:17 states, “He who has pity on the poor lends to the LORD, and He will pay back what he has given.” Proverbs 22:9 says, “He who has a generous eye will be blessed, for he gives of his bread to the poor.” Proverbs 28:27 states further, “He who gives to the poor will not lack, but he who hides his eyes will have many curses.”

If a person does choose to pay third tithe every third and sixth year of a seven-year cycle, based on biblical principle, the first year of the cycle would be counted from the Feast of Tabernacles closest to the date of the member’s baptism. The tithe would be paid starting immediately after the Feast until the following Feast of Tabernacles. The tithe would be sent to the Church headquarters, labeled as “third tithe.”

General donations intended to help assist the financially needy should also be sent to the Church headquarters with the notation that it is for the “assistance fund.”

Extrabiblical sources indicating more than one tithe

Part of the confusion that some have about tithing is the belief that there is only one tithe but that it is used in three different ways. We believe that the Bible clearly indicates there are three distinct tithes. There are also several extrabiblical sources that agree that the Bible describes multiple tithes, not just a single tithe with varying uses in different years.

The Jewish historian Josephus, who lived about the time of Christ, documented the understanding of his time regarding the festival tithe. The following passage, describing the first and festival (“second”) tithes, appears in *Antiquities of the Jews*, Book 4, chap. 8, sec. 8:

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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.

Josephus also comments on all the tithes, including the “third” tithe, in *Antiquities of the Jews*, Book 4, chap. 8, sec. 22:

Besides these 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 to be distributed to those that want; to women also that are widows, and to children that are orphans.

In the historical book of Tobit, which many scholars date to about 200 B.C., the writer gives the following description of his distribution of his tithes, including the giving of the third tithe. Tobit 1:6-8, New American Bible:

I, for my part, would often make the pilgrimage alone to Jerusalem for the festivals, as is prescribed for all Israel by perpetual decree. Bringing with me the first fruits of the field and the firstlings of the flock, together with a tenth of my income and the first shearings of the sheep, I would hasten to Jerusalem and present them to the priests, Aaron’s sons, at the altar. To the Levites who were doing service in Jerusalem I would give the tithe of the grain, wine, olive oil, pomegranates, figs and other fruits. And except for sabbatical years, I used to give a second tithe in money, which each year I would go and disburse in Jerusalem. The third tithe I gave to orphans and widows, and to converts who were living with the Israelites. Every third year I would bring them this offering, and we ate it in keeping with the decree of the Mosaic law and the commands of Deborah, the mother of my father Tobiel; for when my father died, he left me an orphan.

Scripture itself provides clear evidence of three separate tithes. But it is of interest to note that other sources agree.

Additional principles for resolving tithing questions

As noted earlier in this paper, it is not feasible to give answers for every possible scenario, but as in other areas of life, Scripture gives us principles we can apply in order to arrive at responsible decisions. The following principles can be helpful in guiding members when those unique situations arise.

- Since “increase” is based upon the individual’s productive effort, some forms of income and financial benefits are excluded from being considered “increase” for the purpose of tithing. For example, government assistance, Supplemental Security Income, gifts, scholarships and inheritances are not the result of one’s own productive effort and are, therefore, not considered to be increase on which one must tithe.
- Members are free to give an offering or tithe on retirement benefits if they are able and would like to do so. But it is not *necessary* to tithe on Social Security or retirement benefits when they are received. However, because Social Security, Medicare and other retirement benefits

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are a direct result of one's productive labors, one should tithe on the *contributions* to such programs. This would be when this money is earned, that is, while one is working and receiving a salary.

- If one did not tithe on FICA taxes, Medicare or contributions to a retirement fund in the past, then one should begin to do so if one is still working and earning an income.
- God does not require “retroactive tithing”—that is, He does not require tithe payers to make up for tithes they failed to pay before they understood God's law of tithing. As we know, God is very merciful and when we ask His forgiveness and change our way of living, we move forward from that point. This would also be the case where there's been a change in the Church's understanding of tithing principles (such as tithing on money contributed to retirement programs).
- The responsibility for paying the tithe rests upon the one who earns the increase. For example, a woman whose husband does not wish to tithe is not responsible for his decision. She would, however, be responsible to tithe on any income she produced.
- As with all of God's laws, tithing is intended to be a blessing for the tithe payer. Jesus rebuked the religious leaders of His day for their approach to tithing (Matthew 23:23). They were very diligent to make sure they tithed the exact amount due, nothing more and nothing less, yet they were missing the more important principles behind God's instructions. Likewise, the tithe payer today must not become so focused on the details of tithing that he or she overlooks the broader principles and lessons God teaches through allowing us to participate in His work in a tangible way.
- Jesus' own words show what the tithe payer's approach should be to fulfilling God's instruction in this area of life: “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). God promises to abundantly bless those who give generously. The apostle Paul adds, “But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully” (2 Corinthians 9:6).
- While it is not the appropriate role of the ministry to decide tithing questions for the individual, ministers can help in determining and applying the appropriate principles. Three times the book of Proverbs tells us that seeking good counselors is wise in many situations (Proverbs 11:14; 15:22; 24:6), and tithing is no exception.

Conclusion

While we recognize there will be questions about what exactly constitutes an “increase” in our modern world and other details about the practice of tithing, it is not the intent of this paper to attempt to anticipate or answer all of the potential issues. Specific questions may be examined and resolved by discussions with the Church pastors and the Church administration. The purpose of this paper is to establish the doctrine of tithing.

The Church of God, a Worldwide Association, understands and teaches that obedience to the tithing law of God is expected under the terms of the New Covenant. Tithing is a part of worshipping God in spirit and in truth. It reflects and builds humility, gratitude, dependence on

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God, love for others, and faith. If God's tithing law is obeyed from a right heart, it pleases God and brings His blessings in various ways (Malachi 3:10). The Church believes and teaches that there are three tithes ordained by God: one for financing the work of God, another for observance of God's annual festivals, and another for caring for those in need.