

WORLDWIDE CHURCH OF GOD

P.O. BOX 202, BURLEIGH HEADS, QLD., 4220, AUSTRALIA

HERBERT W. ARMSTRONG PRESIDENT and PASTOR September 10, 1985

ROBERT G. MORTON REGIONAL DIRECTOR

Dear Brethren in God's Church,

Greetings from the regional office of God's Work in Australia. This letter is to communicate to you recent decisions that have been made based on principles given by God's Apostle.

Mr. Armstrong takes a personal interest in every facet and area of God's Church and has for some time been concerned about the extreme financial hardship being experienced by members as a result of excessive taxation on their incomes.

He has taught us that this is Satan's world and it is in a terrible mess! Australia has been a nation blessed by the promises given to our father Abraham, yet it is under a curse due to disobedience to God's Law. The fruit of the "get" way of life can be seen in excessive taxation, increasing inflation, tragic unemployment, poverty and unsolvable economic problems. In spite of man's best efforts, these problems are getting worse and not better.

Unfortunately, we must live in Satan's world and we cannot totally avoid suffering along with it. The hardships caused by heavy taxes and wrong economic policies are things we all have to live with.

Brethren, we are about to keep the Feast of Tabernacles which pictures the glorious World Tomorrow in which we will not have these problems. Nor will we have the myriad of rules and regulations concerning taxation and the economic ideas of men that place such a great burden on people. Instead, God's Law will bring abundant blessings to mankind. God's way will be demonstrated to be the only way for mankind to follow if he wants to experience happiness, security and prosperity. God's Law if properly followed with a right attitude will always bring blessings -- it never brings unhappiness, suffering or poverty. Man's ways, contrary to God's Law, bring these penalties.

The doctrine of tithing is based upon God's Law and is therefore unchangeable. As we're told in Leviticus 27:30-33 and Deuteronomy 14:22, we are to tithe on the increase we receive as a result of our productive effort. Under normal circumstances, this would mean that a person working for wages would tithe one-tenth of the total amount of his pay, before income tax and other deductions are removed. Where circumstances are not normal the Church does have the authority to make certain decisions regarding the administration of tithing from country to country.

Mr. Armstrong has decided that where a member is suffering extreme financial hardship due to excessive taxation on his income and where he has no control over this excessive taxation and derives only minimal benefits from it, it need not be considered increase. He has pointed out, however, that where a member does derive specific benefits from payments made to the government, he should consider this to be part of his increase.

Since we have no control over the deduction of income tax and derive only minimal benefits from it, income tax in this country need not be considered increase. This means that tithes can be calculated on the basis of net income after taxes, but before the Medicare levy is deducted, since we do receive direct benefits from this.

Mr. Armstrong has further decided that where the social welfare state has largely assumed the Church's responsibility in saving third tithe, a member should not be required to keep it. This means Church members in Australia need not be required to pay third tithe to the Church.

Mr. Armstrong would like us to remind you that there will still be needs for third tithe in those areas not covered by the government. For this reason, members of the Church should make offerings to the third tithe fund when they are able. Also, those who wish to do so can certainly continue to pay third tithe in the normal manner.

You can calculate your second tithe in the same manner as the first and you should continue to send in the tithe of your second tithe to help those who lack sufficient funds to keep the Feast of Tabernacles. Also any excess second tithe you have remaining after the Feast should be sent in to help pay the administrative costs not covered by the tithe of the tithe.

Mr. Armstrong has asked us to stress that these decisions do not change God's Law of tithing. They are administrative decisions involving the definition of what should be considered increase in the difficult circumstances in which we find ourselves living in Satan's society. As God's chosen Apostle in these end times, Mr. Armstrong has the authority to administer God's Laws of tithing in a changing world.

If you are unclear as to how these decisions apply to you personally, then please don't hesitate to contact your local minister.

Naturally, brethren, you can clearly see that implementing these decisions may well affect the income of the Church. We strongly urge those who can to contribute generously in their offerings that Christ's Gospel may continue to be preached in the powerful way it has been over the past few years. As we come closer to the return of Jesus Christ, it is imperative that we continue to do His Work with as much urgency and zeal as possible.

Brethren, let's rejoice and be thankful to God that Jesus Christ is leading His Church through His dedicated end-time Apostle. Please remember to pray daily for him and that Christ will continue to keep open before him the doors to preach the Gospel to this sin-sick and suffering world.

Mr. Armstrong sends you all his love and we wish you a profitable and happy Feast of Tabernacles.

Sincerely, in Christ's service,

Robert G. Morton