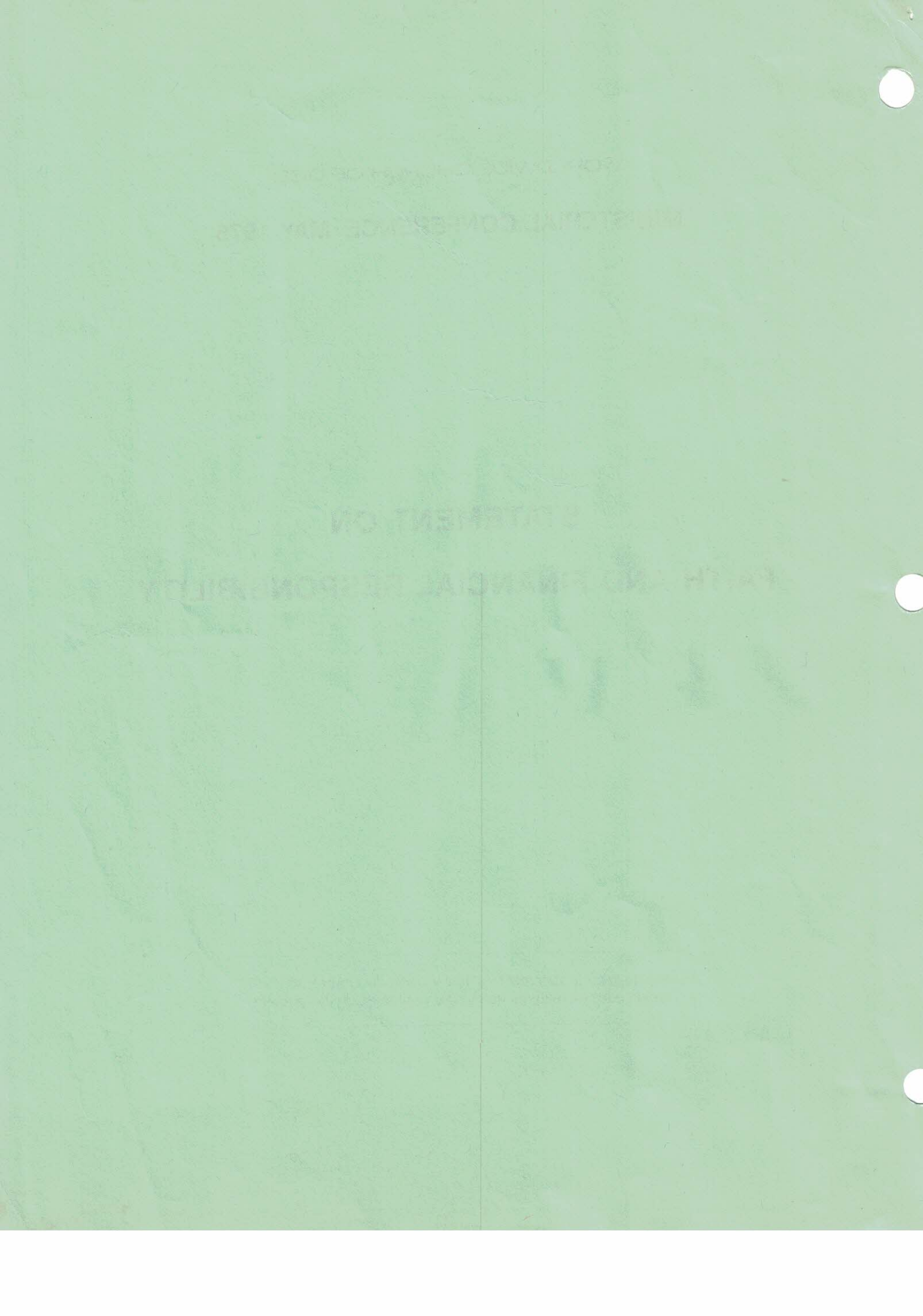


WORLDWIDE CHURCH OF GOD  
**MINISTERIAL CONFERENCE MAY 1976**

**STATEMENT ON  
FAITH AND FINANCIAL RESPONSIBILITY**

The following statement of the Worldwide Church of God  
supersedes all material heretofore published on this subject.





STATEMENT ON  
FAITH AND FINANCIAL RESPONSIBILITY

This Work is God's Work. It has always been, and always will be, a work of faith--a work totally relying on God for support and sustenance as well as for guidance and leadership.

We, collectively, have all been given an enormous responsibility--to preach God's witness and warning message to all nations and to baptize into Jesus Christ those whom God calls. Indeed it is the "Great Commission"--and we are all part of it, responsible to finance it with our tithes and offerings to the limit of our abilities as God blesses us.

Overall Financial Concept

Herbert W. Armstrong has long emphasized that one of the primary reasons why individuals are called today rather than in the future is to do the Work of God. Consequently, it is incumbent upon everyone in God's Church to do his or her utmost to support the Work in every way possible, including financially.

This has been, and is, well appreciated by God's people, who have continuously, faithfully, generously and cheerfully given of their resources so that the Work of God could be done.

As Garner Ted Armstrong has said, "Giving is commanded" by God. It is essential that every person to whom God has given His Spirit do everything in his power to enable God's message to reach and help others, just as others have made it possible for God's message to reach and help him. God's Work is a giving Work--a Work of love--a Work desperately needed to bring hope and salvation to a world devoid of the former and ignorant of the latter.

It must be in this context--of God's people having been called to do the most important work on earth--that these guidelines regarding the administration of tithing are presented.

Background and Basic Situation

For years the Church has given the basic guideline: tithe on the adjusted gross income (though sometimes the term "gross income" was mistakenly used). That is, the businessman would take off his legitimate business expenses first



before determining the tithe--while the wage-earner who had no such expenses would tithe on the adjusted gross figure which did not deduct business expenses. In all areas of the world, all would always tithe on their incomes before taxes, and anything else, in any situation, was judged errant.

— Since this basic guideline was given back in the late thirties, tremendous changes have occurred throughout the world, especially in the area of governmental tax structures. As a result, we have faced the immediate (and understandable) tendency to have the Church issue new guidelines taking into consideration the many varied national tax structures. However, we soon came to recognize that this approach is subject to pitfalls, not the least of which is hopelessly embroiling ourselves even further in the myriad complexities of man's tortuous tax systems.

— There is also the need to clarify the principles on which expenditures may be legitimately deducted by the wage-earner and businessman alike, such as costs of uniforms, tools, union dues, etc., required for the job; depreciation, capital gains, interest on business loans, etc. for the businessman; as well as income taxes, whether collected on the national or local level, for both the wage-earner and the businessman.

Should the Church involve itself in answering the multitudinous specific questions which must inevitably come up?

#### Decision on Tithing Administration

The Church policy on tithing administration is that the individual must make his own decisions in all these matters, before his God, on the basis of general principles set forth by the Bible and administered by the Church, rather than have the Church detail specifics.

The Worldwide Church of God reconfirms and re-emphasizes its adherence to the basic principle of tithing as established and exemplified in God's Word. And in this context, each individual, as led by God's Spirit and as motivated by a deep desire to serve God and support His Work, must conscientiously determine in his own personal situation his true "increase" upon which to calculate his tithe.

Should a carpenter deduct his tools? A factory worker his uniform? A commuter his travel expenses? Should an Australian businessman or office employee deduct his taxes? What about their American counterparts?



The Church's policy enunciated below puts the weight of responsibility in answering such questions where it rightfully belongs--on the individual--and at the same time achieves worldwide consistency in approach for the Church and maintains God's law as it relates to tithing. It is the duty of each begotten Son of God to examine biblical examples and determine appropriate guidelines which, with prayer and deep personal reflection, express God's mind in the matter of their personal incomes.

In practical fact, our brethren should be giving offerings sufficiently above and beyond so that the strict differentiation of where the tithe ends and the offering begins becomes virtually meaningless. Actually, it has always been the practice of those who wished to "insure" they were giving generously to God to give sufficiently beyond the 10 percent figure so as to automatically avoid any possible error through honest misunderstandings which may have caused them to give less than an actual tithe.

#### Before or After Taxes?--The General Principle

It is not the tithe that has become a burden, but skyrocketing tax rates. The "tithe" is always a tenth, and never a burden. But taxation rates vary widely and are subject to constant adjustments. Here are some background facts that will enable the ministry to clarify the general principle of relating one's increase to the many divergent tax structures extant.

A fundamental fact generally overlooked is that in ancient Israel each individual head of household was responsible for making his own decisions, before his God, as to what constituted "increase." Nowhere in all the Bible are specific details or regulations given. God's law provided for each head of household an area of land on which he did not have to pay property tax--much less rent or purchase price (Numbers 32:1-5, 33-42; 27:11; Joshua 13:19, especially 13:14). This was the acme of financial security.

Furthermore, when God gave instructions about tithing cattle, He did not require the first animal that came down the chute--even though He could have. He asked for the tenth. If no tenth animal came through, or passed under the rod, God didn't take anything. He simply did not claim the first tenth, only a tenth (Lev. 27:32-33). The conclusion is that the Israelites did tithe on the bulk of their income, but not on a strict absolute gross income. God allowed offerings to take care of that. We would be best advised to follow the



same practices today, and not generate a whole legal code governing the interpretation of "increase."

In Israel, under Saul, 10 percent was exacted of the people for human government in addition to the tithing system God had instituted when He set up the nation as His own. Many other burdens were imposed by Saul besides the 10 percent tax (I Sam. 8:10-18). The imposition of taxes in Saul's reign has an important bearing on the question of tithing before or after taxes today. Did Samuel make a ruling that Saul's tax was now deductible from one's increase prior to determining God's tithe? No such ruling is anywhere recorded in Scripture. The Church today has no precedent for deciding that all taxes withheld from salaries are deductible prior to figuring the tithe. On the other hand, the governments of this world seldom limit themselves to a 10 percent tax structure. Many are collecting 25 percent, 30 percent, 40 percent, or more in income taxes--and that without any consideration, in most cases, of donations to charitable organizations.

Most nations do not recognize as tax deductible tithes and offerings to religious institutions or donations to any nonprofit institution. In effect, this suggests that governments exercise the right to a prior claim--even before that of God's--to one's earned income.

Let us look for a moment at the great changes that have taken place in the last 40 years in the tax structure. In 1934 when this Work began, the per capita income in the U.S. averaged \$424.00. The per capita federal tax was \$21.13--only 4.98 percent of income. But by 1971, for example, per capita income was \$4,156--the per capita federal tax was \$927.02, or 22.3 percent.\*\* Today, direct U.S. federal tax is estimated over 25 percent. State and local income taxes would increase the portion to a direct total tax of approximately one-third of the average U.S. citizen's income.

In Britain, Scandinavia, Australia, and other countries, the tax load is even greater. In fact, years ago the Church found that in Britain and Scandinavia a special tithe ruling had to be made in particular instances because certain individuals were paying 80 percent to 90 percent of their income in taxes. For individuals in this category to pay tithes requires over 100 percent of income, a logical absurdity that demanded a Church ruling. The Church does have the power to bind and loose and has exercised that authority in individual cases where the present tax rate has become prohibitive.

\*\*While income has risen 9.8 fold in this period, taxes have risen 44 fold. Taxation has increased five times faster than income.



5-1-74  
A precedent that has also been weighed in the present decision involves splitting tithable income to preserve a marriage with an unconverted mate. In a situation where a converted husband has an adamantly antagonistic mate opposed to tithing, the Church has allowed the man to consider his wife entitled to half the income. This means that the man pays tithes and offerings only on one-half of his actual income ("Tithes and Offerings," March 14, 1973, p. 6). In such cases the decision is that, in a sense, God holds the unconverted mate responsible for tithing on 50 percent of the income. Further, the Church has judged that a wife whose antagonistic mate prevents her tithing is free of the obligation and he is held responsible by God for her entire income.

The implication of these judgments has been carefully weighed. It is proper for the individual whose tax burdens are significant to seek relief from that tax burden by modifying his increase or tithable base. But the individual, not the Church, must make the decision. Whether in a general situation or on any specific question, the individual himself is responsible before his God. This is crucial.

5-1-74  
It is the Church's and the ministry's responsibility to teach the general principle and to provide biblical examples as guidelines. With every nation having its own tax laws, and constantly changing its laws at that, there is no possible way for the Church to make a definitive and equitable decision applicable to everyone in the matter of tithing before or after taxes. The same principle holds true for any other potential deduction used to determine one's real increase. It should be a very personal, private matter between the individual and his God. As private a matter as prayer or fasting. Any private and individual questions of conscience should be more than resolved through giving generous offerings. God is calling us to be co-workers in His Work today and preparing us to be His Sons in His Family tomorrow. Our financial responsibilities to Him are a significant aspect of our stewardship.

### Third Tithe/Assistance Fund

How are we to apply Deuteronomy 14:28-29 and 26:12-15-- now that state, federal and provincial governments have, through taxation, assumed much of the responsibility for the care of the poor and destitute?

A basic judgment pertaining to the Assistance Fund (supported through the third or poor tithe and special offerings) was rendered by Garner Ted Armstrong in the May 1974 Conference. Christians, of necessity, must care for those in need.



This declaration of responsibility recognized the poor tithe as originally instituted was for the poor and destitute, not from them. It was, in fact, a restatement of the original Church policy which had basically left up to the individual person to implement the poor tithe or to make his personal needs known.

A new factor has entered the picture because of the rapid increase in welfare programs. Each year, depending on the country one lives in, as high as 25 percent of annual income is taken by the government to support welfare programs. These government services are sometimes inadequately and unequally administered. Moreover, this government funding is far above what would have been expected if social welfare were left to the individual to administer.

Christians are to care for those in need who are ineligible for government welfare--or who cannot subsist on welfare alone. We must all, as much as possible, go above and beyond the taxes we pay for welfare in taking care of the needy and handicapped. In fact, biblical law teaches we must do more than fulfill the poor tithe (Deut. 15:7-11). The strict payment of a 10 percent poor tithe did not relieve the Old Testament Israelites--and certainly does not relieve Christians--of their continuing responsibility to be concerned for the poor. The intent of the law is further magnified in I Timothy 5:16. Here Paul places responsibility of family members to care for needy widows so the Church won't be burdened with this duty any more than necessary.

God's Church today has an ongoing need to provide for the widow, the fatherless, and all those unable to support themselves. As ministers we owe it to the brethren, for their spiritual good, to encourage them to continue providing for the welfare of the needy among us. We should stress that the need is ever-present and involves a true Christian's effort and concern, as well as financial sacrifice.

Our traditional practice of paying a third or poor tithe every third year is definitely a God-given guideline--and it should be so taught. But it is certainly within the spirit of the law for any individual, should he choose and as he is able, to allocate a smaller percentage of his income for the poor every year. Being deeply concerned about, and directly helping, the poor is commanded. Exactly how the Christian, no small part of whose taxes already goes for government welfare programs, should go about supporting the needy today is left to his discretion. People who can should be encouraged to vigorously give of their time, energy and goods if their



monetary resources are limited. And those who can should be further encouraged to take up the financial gap.

The manner of saving or setting aside money for the indigent, widows, etc. is explained by a biblical example of aid for the poor: the Church expects family members to care for their relatives (I Tim. 5:16). Such individuals would not be saving only in the third year, but continually as the need exists. Therefore, it would be equally acceptable for Church members in general to budget sums for the poor annually (month by month) rather than the traditional one year in three.

This clarification of the poor tithe is administrative, and does not represent doctrinal change. Giving a smaller percentage for the poor each year, in addition to paying taxes for government welfare programs, is a viable alternative but does not preclude the saving of a tenth the third year for those who wish and can so budget their income. Nor would it preclude generosity beyond the tenth, such as Zaccheus who gave half his goods to the poor (Luke 19:8).

It is evident that in the Old Testament any deserving indigent person could receive the poor tithe. He did not have to fall into the specific categories of widow, orphan, or newcomer. Men as well as women were eligible. Thus any distinction between third tithe and emergency fund appear an artificial one. Members should be admonished to give to the one fund--and to give generously, as is their duty.

The following recommendations on the Church Assistance Fund, entirely consistent with biblical instruction, represent a right application of the Word of God for our time:

1) It is a God-enjoined responsibility to take care of the poor and the needy.

2) Members should be taught to fulfill their Christian duty under the guidelines given by the Apostle Paul in II Corinthians 9:7-8: "...He which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver."

3) A percentage of giving need not be required--though the biblical injunction of a tithe every third year for the needy is certainly a fine example to follow. If a person could only contribute "two mites" (and give more than anyone



else!), or be a "Zaccheus" and give half one's goods to feed the poor, he can do so before God in true worship and service. Even those who might be considered poor could still have the satisfaction and gain the dignity of giving as they are able to relieve others.

4) Sermons should be given by God's ministers to motivate the membership to provide for the needs of the poor within their own congregation, as well as to contribute generously to the Assistance Fund so that needy people in other Church areas may be cared for.

\* 5) Previously College and Church personnel were exempted from payment of third tithe. From this time on College and Church personnel (including the ministry) should consider it their responsibility to contribute to the support of the poor--as some indeed have already been doing.

Clarification of Second Tithe or Festival Fund

The second or festival tithe is not a tithe independent of the festivals. It is, in fact, a part of the law of the feast rather than some adjunct of the tithe that is God's. The festival tithe law presumes that there would be those unable to save an adequate festival tithe. Their needs were to be met by those with larger than average incomes (Deut. 16:11-12, 14). That is, those who could were expected to save the festival tithe even though it be more than they needed in order to take care of those without adequate funding.

The basis for calculating the festival tithe is not a blanket 10 percent of income as in the first tithe. Deuteronomy 14:22-23 explains: "Thou shalt truly tithe all the increase of thy seed, that the field brings forth year by year. And thou shall eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks..."

A festival tithe was saved from year to year "on all the increase of thy seed," which included the tithe of grain, wine and oil; but uniquely it did not include a tithe of cattle or flocks, but firstlings instead (v. 23); more often than not firstlings were fewer than 10 percent of a flock or herd. This is not to teach us that grain farmers must pay a strict tenth



while others have more flexibility. Rather the lesson is that the percentage of one's income for the festivals is at least somewhat variable and should approach a full tenth for as many as God has indeed blessed.

Once again, the principle is that each individual Christian, in personal relationship to his God, fulfill the dual responsibilities of observing God's festivals fully as God requires and being as generous as possible in helping those who are unable to do likewise.

For a further statement of Church policy on the festival tithe, see the letter from Garner Ted Armstrong to the membership dated February 8, 1976.

### Summary and Overview

God has designed His Work so that approximately three-fourths of His income is derived from the tithe-paying membership of the Church. While some of these funds are offerings of one type or another, tithes themselves constitute a significant proportion of the funds available to do God's Work.

We must encourage as many brethren as are able to maintain or even extend their financial commitments to God's Work in order to take up the slack which will be created by the few who may be forced to make reductions in their contributions.

In a very real sense, these guidelines for tithing put more responsibility, not less, on the individual, and give everyone the added opportunity to privately express his own personal relationship with his Creator.

It is incumbent upon the ministry of Jesus Christ to encourage those who are able to go above and beyond in giving to God out of the abundance of the blessings He has bestowed upon them. Also to encourage those who are new to begin to tithe.

Tithing must be conveyed as a very personal matter between the individual and his God. It must never become a case of some being more "righteous" than others in determining their tithable base. The offerings of everyone should be sufficiently above and beyond that any doubts about having tithed fully and properly before God are obviated.

Each minister should be careful in giving individuals specific advice in matters of tithing. How you determine your increase is a personal matter between you and God.



The most important point to remember is simply that tithing, like prayer, is the very essence of one's own personal dedication to God, to His Saviour, Jesus Christ, and the very Work of which He is living Head. We cannot enter into God's Kingdom by deception, either in our private prayer lives or in our private tithing lives. We must beware of the "leaven" of the doctrines of either extreme: of the Pharisees, who tithed with rigorous, minute, painstaking effort--or the opposite extreme of being careless with one's income, thinking selfishly and not being in a true spirit of giving. Christ commands us to "GIVE, and it shall be given unto you..." Giving is COMMANDED. But God allows us to decide whether we shall obey.

NEVER should a minister attempt to "check up" on a member concerning faithfulness in tithing. We all should recognize that if a person is being unfaithful in tithing, he will also, of natural consequence, be slacking up in other equally personal aspects of private Christian life. The attitude and the intent of the heart is the WHOLE thing. Logically, when you find a deteriorating spiritual attitude, you can almost always be assured there will be a problem with tithing too. It is not Church policy to disfellowship for not tithing. When obviously serious spiritual problems emerge and tithing is one of several other deeply personal matters which comes to the surface, disfellowship may have to occur. But neither the primary nor the covert reason for such disfellowship should be the amount of one's contributions.

Far more important than an individual member's wisdom in HOW he determines his increase is his ATTITUDE. A truly converted Christian IS IN A SPIRIT OF GIVING--and is not filled with greed, covetousness, selfishness, or resentment for having to GIVE to God's Work! The HEART is where God looks, not the pocketbook. It is where Christ's true ministry must also look--on the heart!

That is what each minister must stress. The Pharisees tithed with great care--not to see how generous they could be. It took a widow with two mites to illustrate generosity of heart--she gave her all.

Financial admonition is replete throughout the Bible-- e.g. Paul in II Corinthians 9:5: "Therefore I thought it necessary to exhort the brethren..." II Corinthians 9:6-9 fully exemplifies God's attitude:

Remember: sparse sowing, sparse reaping; sow bountifully, and you will reap bountifully.  
Each person should give as he has decided for



himself; there should be no compulsion; God loves a cheerful giver. And it is in God's power to provide you richly with every good gift; thus you will have ample means in yourselves to meet each and every situation, with enough and to spare for every good cause. Scripture says of such a man: 'He has lavished his gifts on the needy, his benevolence stands fast for ever' (New English Bible).

As man's time grows short, as his unbearable problems mount, we in God's Church must make every effort to get His Work accomplished, to care for the needy and to faithfully attend the festivals for our collective spiritual growth. What a great privilege to be called by God to help get that job done!



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