

STUDY PAPER

# TITHING

September 24, 1974

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# WORLDWIDE CHURCH OF GOD

WORLD HEADQUARTERS  
PASADENA, CALIFORNIA

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September 24, 1974

OFFICE OF  
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EXECUTIVE VICE PRESIDENT

To all the ministry of Jesus Christ around the world:

Greetings in Jesus' name!

I have just read the following two documents, which represent the slightly edited copies of my comments from two of our wide-scale meetings on the subject of tithing.

The first was a meeting conducted in my own office with perhaps a dozen or so present, and the second was a plenary session with seventy or more in attendance.

Obviously, the manner is somewhat rambling, and there is certain redundancy and repetition between the two -- but I have chosen to leave the material in just as it was. I beg your indulgence in reading it if you run across a few slightly awkward sections, knowing that we all sound very different when we are orally attempting to explain a point of view as opposed to writing it on the typewriter.

I hope the PRINCIPLES of our approach to doctrine, and especially to the doctrine of tithing, come clear.

We simply must not and WILL NOT ever get to the point in God's true Church where we feel God has given it into our hands to formulate, revise, alter, or create "new doctrine." As I have attempted to explain at some length, "doctrine" is a point of divinely revealed TRUTH which we can discover by heartfelt and sincere research in the divinely ordained and inspired Word of God.

As such, "doctrine" towers above us in its absolutism, its infallibility, and its final AUTHORITY!

Do not make the mistake for one instant of thinking that I view any attempts by any group of men -- including any group with which I may be directly or indirectly involved -- to revise, alter, or formulate doctrine as binding upon the Church of God! No, rather we are the humble researchers of God's Word, bearing in mind constantly His command to "rightly divide the word of truth." Jesus promised that we should know the truth and be led into ALL TRUTH, and He gave the strictest warning in Isa. 66: "To this man will I look; to him that is poor and of a contrite spirit and who TREMBLES at my word!"

As you all so very well know, we are warned that biblical truths are "line upon line, precept upon precept, here a little, there a little," and it is only by the power of the Spirit of God that Al-

mighty God REVEALS His truths to our minds.

As I have stated continually, the greatest intellects in all the world, men of fantastic IQ, of ability and background, of wisdom and experience, perhaps speaking three, four or more languages, perhaps authors of literally dozens of books, and possessors of many, many university degrees, have nevertheless been denied the simplest of all doctrines in God's Word! No wonder Jesus prayed in thanksgiving that His Father had chosen to "reveal these things unto babes."

I am very pleased that we have come to new, fresh, and comprehensive understanding of God's one and only true DOCTRINE on the tithing subject! I am also relieved and pleased for the sake of people in foreign countries as well as those in the United States that there will be some alterations in the administration (meaning our own personal stewardship) of tithing.

As a LAW (and I do not hesitate to call it such!) and as a living, binding principle upon God's people, tithing stands firm!

It was revealed in the Bible even before the giving of the Ten Commandments at the foot of Mt. Sinai; it is commanded of God's "church in the wilderness" throughout the Old Testament; it was practiced by Jesus Christ, and He said to the Pharisees concerning tithing "this OUGHT ye to have done"; and it is predicted to be ENFORCED in the Millennium.

One of the most powerful statements in all scripture is contained in the third chapter of the book of Malachi, from which we take the oft-used passage "I change not, THEREFORE are ye sons of Jacob not consumed." As if with one breath, Almighty God thunders at humankind that they have dared to ROB GOD!

What I attempted to say, and I hope you will understand it as I meant it, concerning the record of the thousands of people who claim they have been BLESSED for tithing, is merely that this appears to me to be powerful testimony to MIRACLES people have experienced! If some choose to hoot in derision and say, "Yes, but there are some who have claimed they have NOT been blessed," I can admit there have been many cases where people (for whatever obscure reasons, including their own attitude, approach, honesty, degree of faith, etc.) were NOT BLESSED for practicing a "tenting" principle!

However, the very same statement applies in the case of healing! I hope we don't have a minister in the entire Church who would dare to conclude that because he knows of MANY who have not been healed, even after being anointed, that "God does NOT HEAL"!

To argue that tithing is invalid because of FEW examples (and proportionate to the many documented cases of blessings, the cases of lack of blessings are FAR FEWER) and that tithing is therefore not binding upon the Christian would be utterly ridiculous!

I intend to preach, teach, broadcast, and write that the law

of paying to God not just "one tenth," but the FIRST tenth of our incomes, is absolutely binding and obligatory upon God's people today!

I have seen it proved and re-proved! As I have said, "If you can prove a doctrine once, you can prove it twice!" I have proved tithing far more than any "twice" to myself, and I intend to keep on proving it to the world and to anyone who will listen and accept God's truth when they hear it!

I am giving you all this introductory material in the prayerful hope that each and every last private individual in the ministry, no matter what his particular function or office, will wholeheartedly and without reservation study, pray over, and come with open mind and heart to see the whole TRUTH of tithing, just as we in the Headquarters ministry see it very clearly and will strongly and powerfully support it, fearlessly and staunchly preaching it and teaching it as true servants of Jesus Christ of Nazareth!

Again, I say if you cannot for some reason wholeheartedly throw yourself into the most deep personal conviction concerning your responsibility as one of the stewards over the financial resources of God's Work, and over the people who are giving those resources to SUPPORT God's Work; if you cannot strongly proclaim the doctrine of tithing as you will see it revealed in all of these pages, then you should consider talking to others of us in the ministry.

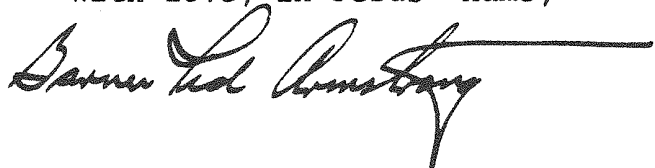
What I am trying to say is, "Let's all speak the same thing, fellows, or let's simply not do any speaking at all!"

It is time now to get back to the faith once delivered and to speak strongly and powerfully on the points of God's truth which we know and KNOW that we know, and quit hedging, foot-dragging, shadow-boxing, or delaying the powerful spiritual meat which the people of God so desperately need!

I hope that you will intensively study each of the papers contained in this packet -- and that you will rejoice, as I have, in the obvious and clear-cut truths when you see them resolved before your own eyes.

I am very appreciative of the input from all concerned; the countless man-hours spent, and I want to say "THANK YOU!" for the tireless help. We are seeing fine examples of real TEAMWORK in these research efforts, and you now hold in your hands part of the fruit of that teamwork.

With love, in Jesus' name,



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THE RIGHT APPROACH TO THE DOCTRINE OF TITHING

by Garner Ted Armstrong

What is doctrine?

As we commonly use the word, "doctrine" becomes a synonym for "truth," or "statement," or "oracle." One way to state this is that a doctrine is a cardinal point of truth, a statement about God's plan and God's purpose here on this earth.

Doctrine is not a technical dissertation about a specific philosophical point of view affecting your life-style -- whether diet, or clothing habit and hairstyle, or whether you kneel or stand when you pray. Doctrine is not a portion of a political platform hammered out in endless discussions pro and con, with everyone very careful to do a light-fingered, tippy-toe minuet so as to be uncommitted and completely objective to make sure his peers don't misunderstand that he is neither Bolshevik nor Fascist, left nor right, tainted with this or that religious point of view, etc. Doctrines are not questions to be hammered out and brought to a resolution by committee study.

A doctrine is a point of truth that is given to ignorant, stupid, futile mankind from the Creator God who gives them life and being and the miracle of birth and lungs that draw air and hearts that beat and minds with which they think. To isolate or to categorize doctrine as if solely a technical study of the Bible and what other men have written, while necessary, may miss the whole point. Of course we need to go to the original biblical Hebrew and Greek and carefully look at the wording -- or even see what other men have written, but all the research in the world by the greatest brains of all of the greatest Protestant organizations and all the Catholic Church have still not come up with the Sabbath as one of the easily-provable doctrines of the Bible.

It makes me a little suspicious when it comes to tithing, which gets right to your wallet. There's nothing closer to people than money. I, for one, cannot be comfortable with a basic Protestant or Catholic philosophical approach to tithing which accepts settlement of a doctrinal matter via majority opinion committee-style.

God needs to speak no more than once -- God needs to do no more than just indicate what His will is in our lives -- to have us willing to obey that will. Nobody can argue with the point that tithing is voluntary -- but so is baptism, and so is obedience to God, and so are the Ten Commandments, because God is not now MAKING us tithes, be baptized, and obey the Ten Commandments. The Sabbath is surely voluntary. God commands us to do it. But He lets us make the decision whether we WILL.

The argument about what's "voluntary" and what's "required" -- the controversy between "principle" and "law" -- is so insidious and

so satanic that it's awfully hard to really put a finger on it. I remember a booklet years ago in which a minister drew an analogy. He said that when he went away on trips to visit churches, he didn't take his wife, bring her into the kitchen and publish ten laws, and say: "Now, when I'm gone, dear, you shall not live with any other man but me." She's absolutely faithful to me, loyal and true, he said. She IS faithful because she loves me and because she wants to be, because she is reciprocating my love. Beautiful analogy made in this little booklet about law and grace. But the point is, he has no reason to get the least bit upset if she entertains the milkman, the breadman, the fellow who repairs the refrigerator, even all at the same time, because she's not breaking a law. All in the world she would be doing is proving she's a little bit unfaithful and doesn't love him quite as much as he thinks she did. If there is no law to violate, then she's not guilty even though he may call her unfaithful.

Now there are many powerful principles in God's Law which, if somebody wants to argue technically -- and put himself in a frame of mind where he is ABOVE the Bible and looking down on the Bible instead of below the Bible and looking up to the Bible (which is my philosophical approach) -- are not "laws" or "commandments." This overlooks the tremendous fact that the Bible is a living and a spiritual witness, the fact that the power of the Holy Spirit guides the leadership of the Church. Christ is alive and well and at the helm of this Church; He's not dead and retired, and we're not going to sift through documents to carve out a religion which is palatable to the majority.

We can't forget that when we preach to others we are to tremble before God's Word: "To this man will I look, even to him that is poor and of a contrite spirit, and trembleth at my word." The false ministers of this world are going to get a yank on their chain one of these days. It's going to turn their knees to water and loosen their bowels and their knees will smite one against the other. They'll look up with crossed eyes and dazzled minds, unable to look at the light and say, "Oh, my Lord and my God, I didn't realize how big and how great you really were. I thought you dwelt in musty bookstores, in the pages of old yellow books; I thought that you were someone that I, with my intellect, could look down upon, while going through sheafs and reams of material, as I basked in my own vanity and my ability to come to conclusions."

To me the approach is the important thing. If we look UP to the Bible and we are in awe and tremble before it, and we are truly searching for "What can I do to please my God? What can I do to show God I love HIM? What can I do to be more deeply involved in the only Work that is important on this earth at this time?" -- that's one approach. But when we say, "What MUST I do, technically and legally?" or "All right, God, I've done what you require and what else do you expect of me?" -- we are totally losing some of the most important scriptural principles in the Bible. When we have done only that which is commanded, do we think to say, "I am an unprofitable servant"? "I have done that which is required."



I agree with the principle that tithing ought to be voluntary. But, on the other hand, there is a LAW of tithing. And it's like the analogy of a father that is loving, and yet a disciplinarian, who gives to his children all things abundantly. The father says, "Son, I'd like you to sit over here." He's not about to disown his son, take him out of the will, cut off the inheritance, if he doesn't -- it's just an indication of what the father would like. And the son says, "Well, sure, Dad. Look at all you give me. This is me -- I mean, I came out of your loins, as a little pollywog, hatched from an egg. You tell me that's what you want me to do, I say fine. I want to please you, because you're my father."

But some who have left God's Church take the old Protestant argument: "I want to do it because I want to, when I get good and ready, not because you TELL me to." That is the real key in this thing. It is rebellion, which is the spirit of witchcraft. "I'll do it because I want to do it, instead of the fact that I am told to do it" is a total revelation of their approach. There is no conversion there; no Spirit of God there. One can come up with many scriptures that we do what God wants us to do because we love Him. But we can only love Him because He first loved us. It's a reciprocal thing; we don't even have the ability to obey God without Him giving us the mind and nature of Jesus Christ. I would be a little bit fearful of studying doctrine in the same way I study a mathematics problem, or research some other subject. It is more like looking at a great powerful Being who dwells in the castle at the head of the hill, with lightning flashes and thunder and smoke pouring out -- and the closer you get, the more likely you are to get burnt or your ears pinned back. You'd be a little more ready to ask, "Well, what's the best way I can please him?"

People are forgetting the kind of awe or the kind of fear of God that is not terror, but that absolute awe that can strike real shock into people's hearts over the greatness and the bigness and the power of God. There is a chasm between that and dealing with doctrine as a purely intellectual subject. We need to recapture more of a feeling or spirit that we are trembling and searching for "What does God want us to do?" and less of "We are only going to do just exactly what we are supposed to do and no more." We have to know human nature and we have to understand people. There would not be a Church if we listened only to suggestions; if God had given the "Ten Suggestions," there would not be a Church. If we were without a commission of some central theme -- a rallying point of the Great Commission -- we would be scattered and divided.

I'm not going to try to cram what I believe about tithing down somebody's throat. But I have seen a record of thousands of people -- I'm sure you could document at least dozens. To deny their blessings through tithing borders a little bit on what the Pharisees who knew Jesus were dangerously bordering upon: attributing the works of the Holy Spirit to Satan the devil. Tithing is as deeply a personal thing as is prayer and it requires a miracle. Tithing is not natural, any more than healing is. Tithing requires a miracle in the mind. Nobody can convince me that there is a natural law involved

in taking 10% of a check and giving it to the Work and ending up with more money and more blessings than someone else who doesn't tithe on the same amount of income. It requires a miracle!

INTRODUCTION TO TITHING

PLENARY SESSION

August 14, 1974

by Garner Ted Armstrong

The subject today is tithing.

We are taking a fresh look at the doctrine of tithing -- approaching it from every Biblical viewpoint.

There is no need to take literature written against the doctrine and answer back or go down the line in a point-by-point analysis of arguments against tithing. We have looked at it from the point of view of the policy, the doctrine, the Old and New Testaments, as well as the administration. We have done our best to encourage as much input as possible from the entire ministry. I do not want there to be one single cause for a whisper out of the woodwork that "they didn't listen to me," or "I didn't get my point of view across." We have asked the entire ministry: if you have papers or if you have ideas on the subject, why don't you write in?

When we first took the subject up it was more of a problem -- especially in Australia, England and Scandinavia -- of the ADMINISTRATION of tithing -- especially third tithe -- than it was a matter of a question of the doctrine itself. [Note: This study paper on tithing deals exclusively with the Biblical doctrine of tithing; the application and administration of tithing will be discussed and presented at a later date.]

Some people have attempted to lean a little toward questioning the doctrine itself, and moods or attitudes have surfaced. I can put the attitude briefly as: "Well, I am willing to do whatever I should, so long as it is both my idea and my voluntary decision. But I WON'T do what I should if you tell me to, God." This approach leads to the belief that we must be free to worship God in our own great glorious magnanimity, altruism and philosophic righteousness. It means to see ourselves, in a sense, as holier than God, because we deign to worship God down there below us a little bit. It means that since we don't really HAVE to tithe, we volunteer to anyway. It makes us look far more righteous in our own eyes than saying, "Yes, Lord," penitently, "you tell me to, so I will be obedient and I will do it."

I will say at the outset that there are problems in the administration of tithing. Misunderstandings have surfaced in the ministry. Some people were totally uninformed about policies that we have followed in tithing for years and years with regard to families supporting their own widows or people who were otherwise related like a sister or someone who needed help. If that took the entirety of their third tithe, then the minister should have told them, "Yes, be sure to do that." Yet in some of the literature of recent months

there were those who attacked us by saying that we forced such people not to support their own but rather to send it to Pasadena. Apparently some were so ignorant or else we were so lacking in our educational process that they simply hadn't gotten the word that that was the way we had always administered it, though some, no doubt, did not.

I remember in Bible studies reading through the statement where it says if any have widows let THEM support THEM, and painstakingly expounding the meaning of the pronouns that it meant family support of widows that the CHURCH be not charged. That HAS been the policy.

We are not here investigating a doctrine in a defensive posture of desperately needing to answer questions that are being put to people from questionable quarters.

Let me tell you why.

I prophesied to some of those who decided to fight the Work of God and start a thing of their own that, after preaching the doctrine of giving but not the doctrine of tithing, most of their people would not bother to give, since it seemed to be a perfectly voluntary subject matter. It has happened.

Tithing is not one of the pressing considerations that we are desperately in need of resolving to prevent the erosion of membership. We're just not. On the other hand, there are a number of people -- I don't know whether it's 10 people or a hundred people, or a thousand people -- who are not tithing. A small number are sitting on the fence. I think there may be some few hundred who literally tithe into a bank account and have adopted a "let's wait and see" attitude. Just what is it they are going to wait and see? What do they want? More radio? -- fine. More TV in more places? -- fine. More powerful articles? -- fine. More campaigns? -- they've got them. Do they want a better PLAIN TRUTH? -- they've got it. As time wears on, as dramatic things happen in the world, in the nation, in the Work, it becomes increasingly ridiculous to see any human being associated with or disassociated from this Church having or adopting the posture of "I'll wait and see."

Tithing is a doctrine, but what IS DOCTRINE? We sometimes lose sight of what we are talking about. A doctrine is a synonym for truth. Doctrine means truth. When you indoctrinate someone, you inculcate, you put into their minds a picture, a fact, a truth. A doctrine is not a disjointed philosophical subject about human relations or a subject in Life Science or mathematics or computer technology which is to be researched and carved up and studied and harangued over, and then formulated and voted or decided upon. That is an absolutely abominable approach. It would be UNGodly and anti-Biblical, and I think it would be cursed. We are NOT above doctrine. We do not look DOWN on doctrine. Doctrine is not a thing that WE decide upon. It is a truth, one of many, out of God's plan, God's truth. And any doctrine that we might hold, which is even partly untrue or not quite perfectly the way God wants it, isn't

really doctrine. It's even a false word for whatever it is we have that isn't the truth of God. That's what the word doctrine really means in the Bible as in the verse: "And if any come and have NOT the doctrine of Christ...." Doctrine means the gospel, the truth as Christ taught it, what He lived, His example, and so on.

People also argue whether or not tithing should be voluntary. That's an important point. The SABBATH is voluntary. BAPTISM is voluntary. Obedience to God in ANYTHING you do is voluntary. This Church DOES NOT FORCE ANYBODY to keep the Sabbath. IT DOES NOT FORCE anybody to attend Church. It does not FORCE anybody to do one thing. There have been different ministers who have forgotten that, and over the years have used fear or threat, or excommunication or threat of loss of salvation or tried to FORCE people to do things we think they are either too weak or unable or unwilling to do. I don't agree with that approach. It is a stain on the record. I hope that it certainly is not going on anymore. Repentance itself is voluntary and even that God has to give us. Even in that He has the preeminence because it says that God GRANTS repentance and we cannot of ourselves in our bigness, conjure up repentance or come to it or decide upon it or just grasp it in our minds and hearts and then say I have repented. God has to GRANT that as a miracle.

Our whole philosophic approach demands that we don't become party to any doctrinal discussions or research which study doctrine as an arm's length, comparative religion type, or which puts it down on an intellectual or philosophical plane. We can't drift away from the statement: "To this man will I look, to him that is of contrite heart and who trembles at my word." The Bible is way ABOVE us, and we look UP to the Bible, tremblingly, and we HOPE that we dare not misinterpret it, misunderstand it or misapply it. We acknowledge our weakness. We say to God there are many sections of it we just don't get yet, and please open our minds to it. Christ said: "I will lead you into all truth." We must follow where He leads. But NEVER, NEVER do we take the Bible and yank it out of that high area and put it down here beneath us, and then DECIDE something from a carnal point of view.

Some who left thought they could strike at this organization through its support. That's the part and parcel of some secret plans that were going on. But it did not succeed and we are stronger now simply because in the wake of some of the problems we have made some massive and far-reaching decisions which have greatly strengthened the Work and taken away certain of the more redundant or support functions which were not directly involved in preaching the gospel. We have lots of options still open to us in event of national crisis or a world economic crisis. In addition, I think all of you know that we have baptized about 3,000 since January of this year, and the projections based upon the amount of letters coming and requesting personal visits show even greater growth. So the Church is really growing and I believe that that's even going to take a turn upward, as radio especially expands.

Every attack to destroy our financial basis has already failed

or will fail. We are stronger now both in terms of numbers and their response. Some few are, no doubt, fence-sitters, but those who are helping in the Work are doing more now than they have ever done before. The amount of dollars that they are giving is much higher proportionally than it's ever been before. And a very large number of new donors have come in recently. That's a very healthy sign.

One of the most constant issues brought up by those who have left is the reference to "tithing" as opposed to "giving." I'd like to clear that up, because one gets into semantics. Tithing means "tenting" and it is "giving." But it is "giving" a "tenth." The Bible commands us to give. And, as a matter of fact, when one looks at Malachi, one finds that robbing God includes tithes and offerings. Think of that! It is robbery to withhold even an offering. By contrast, those who left would make voluntary giving involuntary. If we were to adopt that policy, we would be right back with another giant problem of people leaving the Church because "they can't talk to me that way!" when asked for offerings. We have not resolved tithing on the basis of what is expedient. We have done it from the point of view of God's Law and the gospel.

There are some further principles I would now like to summarize.

Tithing is a deep personal activity. Therefore tithing is not "rational." It is a commanded activity -- and I am perfectly satisfied of this fact in my own mind and being -- but it also requires something of God. I think some have made a mistake of calling it merely a principle and therefore making it something apart from a direct act of a divine fiat that has to take place when God blesses the tither.

In regard to this seemingly essential question of whether or not tithing is "commanded," there is a rather profound analogy between tithing and marital relations. In the book of I Corinthians, the apostle Paul said, "Defraud ye not one the other." Now don't we preach and teach and understand that the most voluntary of all human activities is marital relations? Isn't that the absolute epitome of voluntary submissiveness? And yet doesn't God's Word absolutely command that a wife and a husband be equally submissive to each other? It's commanded that they voluntarily avoid defrauding one another. Tithing, though commanded, is equally voluntary on the part of the tither and God.

God does not intend His Church and Work to beg for money. The Levites didn't have to beg. Tithing is also dignified. Tithing is understandable. It is law-abiding. It is clean-cut. It is sound. It is a deeply personal form of worship. We do not have ceremony. We don't have sacrifices, and yet God's Word shows that we ourselves are to offer ourselves, meaning our whole beings as living sacrifices. Tithing represents God's prior claim to our entire lives as well as the substance of our lives.

Tithing also requires reciprocal action of God. It is a major

test of God Himself, challenging Him to reciprocate the tenth by opening the windows of heaven and pouring out a blessing so that there won't be room to receive it. God says, "Prove me now here-with." Tithing requires reciprocal action on God's part.

Of course, those who are stewards of God's tithes have made mistakes in the administration of money. Probably there will still be some mistakes made, just as you individually have made financial mistakes in your private lives.

Some who have left have shown, like Judas, an inordinate concern about money. Judas didn't just volunteer information to the priests when he betrayed Jesus. There was some parlaying there, some agreement in advance. Later Judas repented when he saw it got out of hand and hanged himself. To me, the principle that is involved is whether you can serve God and mammon. Whether you can enter God's Kingdom with an inordinate concern over filthy lucre or not is a big question in my mind.

Ananias and Sapphira were told by Peter that what they had was theirs. Their gift was a donation of property. There wasn't any tithing involved. It was totally voluntary. But once they had set their minds they were going to voluntarily give it, and told people they were going to give it all, but held back part of it, they were killed on the spot -- to underline how God feels about reluctance over giving as well as lying. Voluntary giving. God loves a cheerful giver.

In summation: there is no answer and no article that we can write and no booklet that we can put out and no study we can do on tithing which is going to make those who left us say, "I never really saw it from that point of view before. What a tremendous revelation! I'm so thankful I've got that straightened out now. I'm just going to go right back and start tithing to God like I should and get right back in God's Work." But for the sake of those who will follow God and listen to the voice of God's ministers, we've got to speak with a strong and certain voice on the subject. Our study hasn't solved all the questions and problems. We want more input. We want more meetings. But I think now we need to get to the administrative and practical part relative to second and third tithe as well as first.

TITHING  
AND MINISTERIAL RESPONSIBILITY

By Herman L. Hoeh, Co-Chairman,  
Task Force on Tithing

How should God's Work be financed? Does God have a definite system? Or has God left us to our own devices -- to resort to a tax or levy on brethren according to what we think the financial need of the Work is, or to leave it to the brethren to decide what they think the need is and to give what they want?

The Recent Challenge

During the past several months -- in fact, for well over a year -- many church brethren and ministers have been sent literature challenging the financial support system of the Work God has been using these past 40 years. Some pieces of literature were openly solicited, some clandestinely. More often, addresses had been acquired and literature offered to brethren without their prior knowledge.

Questions and doubts arose. The doctrine -- the administration -- even the Work itself was challenged. Many -- ministers and brethren -- were able to cope with the influx of questioning and doubt. Others were caught off guard or caught building on another foundation.

Some had never thought of or heard of the questions before. They did not know how to answer them. They became unsure of what they believed, and of what the Church had taught. A small minority have decided to sit on the fence -- doctrinally and financially.

Our concern is not that it is the doctrine of tithing that became an issue. Our concern, rather, is that some were caught off guard. Some had not been studying their Bibles sufficiently. If they had been studying and seeking God's mind, they would have asked themselves many of these same questions and would already have found the answers.

Have some of us thought that Paul's charge in II Timothy 4:1-3 was only of historical interest for the first century? It reads: "I charge thee therefore before God, and the Lord Jesus Christ, who



shall judge the quick and the dead at his appearing and his kingdom; preach the word; be instant in season, out of season." Paul wrote this to Timothy and -- since it's part of Scripture -- to us. Have we all been instant out of season? Some haven't been instant in season!

And what of Peter's charge to the Church? "...be ready always to give an answer to every man that asketh you a reason of the hope that is in you..." (I Peter 3:15).

Some few cannot say they were not forewarned. Tithing was not the first doctrine to be challenged. The first of recent challenges takes us back to the issue of Hebrew names for God and Jesus. That was resolved. And so was Pentecost and the question of the legality of divorces prior to conversion. Recently, new guidelines for the teaching and administration of healing have been given.

As ministers we have a big responsibility -- bigger than that of the priests under the Levitical system. They administered questions of physical life and death. We are charged with administering issues of eternal life and death. If God could charge, through Malachi: "For the priest's lips should keep knowledge, and they should seek the law at his mouth" (2:7), how much more will He hold us accountable for the welfare of God's sheep under the terms of the New Covenant? (II Corinthians 3:5-11.) Have God's spirit-begotten children been able to seek His holy law at our mouths? Have we all kept that knowledge which has proved true and sought after truth when we have found previous understanding inadequate? Some unfortunately have gotten ahead of Christ and left. Others are getting so far behind as to lose sight of Christ.

#### An In-Depth Study

Following the May 1974 Ministerial Conference, an in-depth study of tithing (and other subjects) was begun by the doctrinal committee under the direction of Garner Ted Armstrong. A task force on tithing was appointed. The input of the ministry during the conference was organized by our Data Processing Center. In addition, we received, from various areas of the world, papers on tithing administration and specific and general critiques and comments on the doctrine of tithing. The Bulletin has kept the ministry informed of our continuous research.

We first directly addressed the over-all question of tithing: Is it for the Christian today? Is it God's method of support of His work? What is its relation to the Levitical priesthood?

In-depth studies were drafted of relevant passages of the Bible. Papers on specific verses and chapters were carefully examined, discussed, critiqued, and edited. A seven-page Doctrinal Committee Report on Tithing summarizing the issues was submitted to Garner Ted Armstrong preliminary to the August plenary session.

In the plenary session Garner Ted Armstrong restated the teaching of the Church on tithing. He clarified for everyone in attendance the purpose and meaning of tithing. For those not in attendance he has summarized his remarks in a personal message to the ministry as a part of this Study Paper.

After the plenary session the doctrinal committee study-papers were reviewed and re-edited. Additional subjects based on comments in the plenary session were written and submitted for editorial review. They are all included as important parts of this total Study Paper on Tithing.

This detailed summary on research and editorial procedures is necessary to make plain that the doctrine of tithing was carefully re-examined. If we as God's ministers are to fulfill our duty in guiding and teaching the brethren, it is important that we read every one of these papers which are related parts of the whole. Lengthy discussions have already occurred on the festival tithe, the tithe for the poor, and the definition of increase, but it has been thought better to postpone issuing papers on these subjects until administrative policy decisions are made after the 1974 Festival of Tabernacles.

#### Tithing, Offerings, and the Government of God

When a person attends the Feast of Tabernacles, and gives an offering at the Feast, is he giving that offering to the Work, or to God? In his mind, is he giving that money to an organization of men who are serving God, or is he giving it to God? Probably, in the minds of many people, it is both. Many regulate their offerings based on the needs of the Work. Others give offerings as an expression of their gratitude to God. In their minds, they are giving to God first, even though man will be using the money.

Which should be first in the minds of God's people regarding their offering? (We are not talking about tithes yet.) Should they be thinking in terms of giving them first to God and incidentally to man, or should they be thinking solely in terms of "supporting the Work"?

What would you answer?

Tied in very closely is the added question of accountability. If you give money to an organization of men to do a task, that organization is accountable to you -- and others like you. Essentially, that's the way it is done in the world.

On the other hand, when offerings are thought of as being given to God and only incidentally to men who are doing the work, then men's accountability is to God. Of course people do adjust their offerings if they don't like the way the money is being used. This is where tithing to God comes in. Tithing makes the ministry totally and completely financially free to be responsible to God.

Human beings, born and bred in Satan's world, have an intrinsic distrust for God's system. We've been brought up in a democratic society where the need for checks and balances is demonstrated day by day.

However, in the Church, God intended that His servants be solely and totally accountable to Him. In the Old Testament Church or Congregation any criticism of the governing body by the people in it was considered a criticism of God -- a breach of faith and trust in God's ability to serve as a check and a balance to his servants (e.g., the examples of Korah, and Aaron and Miriam, criticizing Moses). While the New Testament may not seem to be quite as emphatic in that principle, it is nonetheless there. God firmly reestablished the principle in the death of Ananias and Sapphira. He emphasized that in lying to his apostles, they had lied to Him. As a result of this action, we are told that "great fear came upon all the church." Fear of whom? The apostles? Certainly not. Rather, the fear of God.

Now back to the purpose of tithing as God planned it.

Tithing should not be approached fundamentally as a method of financing the Work. It should be approached as an individual's responsibility in acknowledging the supremacy and benevolence of God. Tithing is therefore, like prayer, an intensely personal matter between a man and his God. And like prayer it involves, as we shall see in the accompanying papers, a command, not merely a suggestion.

This introduces another aspect of tithing presented to the plenary session from a memorandum from the Deputy Chancellor of the Big Sandy campus. In discussing the subject of tithing with a minister visiting the campus, Deputy Chancellor Dart was intrigued by the fact that, in the course of the conversation, the visiting minister consistently avoided any term of authority in relation to

the tithe, such as command, law, demand. Apparently one of the major problems on the minds of the ministers who left -- and perhaps in some of us -- is not merely church government, but government in general.

The problem does not seem to be a problem of church government -- as one might have supposed -- but of the government of God. Those who have turned away from tithing seem quite happy with the concept of giving -- even to much larger amounts than the tithe -- as long as they do not have to. They have been bitten with the idea that the Ten Commandments may be the "ten suggestions" after all. The old Protestant concept of "I don't want to serve a God I have to fear" seems to have surfaced again. Some seem afraid to talk about God's authority in our lives.

Can we understand that God is loving, kind, compassionate, slow to anger, merciful, longsuffering, and yet still understand that He will punish, chastise, rule our lives, demand obedience, etc? Have these concepts now become completely incompatible because human beings have failed to interpret them correctly? And have some of us misunderstood tithing because it involves both a command and voluntary giving of the tithe to God? Remember, though God commands, He does not force us.

#### How to Approach the Doctrine of Tithing

How should we approach the doctrine of tithing -- or any doctrine for that matter?

Some would have wanted us to take the critics' literature and answer their endless arguments point by point -- failing to realize that most of their arguments are pointless. Others would have wanted us to respond with a cannonade of proof-texts in support of Church teaching.

Another approach, which some unfortunately have attempted, is to try to disprove tithing. This is the carnal approach of human reason. This was the approach Satan used in the garden when he said to Eve: "Yea, hath God said: Ye shall not eat of any tree of the garden?" (Genesis 3:1). Eve bought Satan's approach and was soon thinking up reasons why what God said seemed wrong. Her mind became filled with erroneous ideas. The tree that once was forbidden now seemed "good for food," a "delight to the eyes," and "to be desired to make one wise." Having convinced herself, "she took of the fruit thereof, and did eat" (v. 6).

It is not difficult to find apparently convincing arguments, once one is in the attitude of disproving. But what does the Bible say? "Fear not: for God is come to prove you, and that his fear may be before your faces, that ye sin not" (Exodus 20:20). And again: "Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing..." (Malachi 3:10). God's approach is positive, not negative -- it is one of proving, not disproving. The positive approach is expressed by Jesus in Matthew 7:7-8, "Ask, and it shall be given you; seek, and ye shall find; knock, and it shall be opened unto you: for every one that asketh receiveth; and he that seeketh findeth; and to him that knocketh it shall be opened." This approach leads to new understanding and new truth, the clarification of old truths, and the discovery of errors taken for granted. It puts the researcher in the position of looking outward and upward to God for the answers in His revealed Word. The attitude of disproving leads one to look within, into the human intellect, and to call upon human reason -- all the while overlooking the profound limitations of human knowledge and reason (See I Corinthians 2:10-14).

The nine Study Papers -- each with their unique writing style reflecting individual authors -- covering references to tithing from Abram to the Day of the Lord are presented in the positive manner, seeking to understand God's revealed will in each scripture. We have asked, we have sought, we have knocked. And we have found. And it has been opened to us. Not everyone found it easy to fulfill the Scripture which requires "Casting down imaginations, and every high thing that exalteth itself against the knowledge of God, and bringing into captivity every thought to the obedience of Christ" (II Corinthians 10:5).

#### What Does the Scripture Say?

We are now ready to review the Study Papers and to ask ourselves, What is the mind of Christ -- and the mind of God -- on tithing? The logical place to begin is where God began, with the Book of Beginnings -- Genesis. And the first Study Paper is appropriately titled Abram, Jacob and Tithing. What has Genesis to tell us about tithing?

It has been claimed that the "first striking fact concerning the history of tithing is that Scripture has remarkably little to say about it prior to Leviticus." Of course, Genesis 2-11, covering a period of 1,700 years, has remarkably little to say about almost anything doctrinally. And God uses only a single chapter (Gen. 1)

to cover all time from the beginning through the week of re-creation. Yet these early chapters of Genesis are among the most philosophically and historically profound in all the Bible.

Scripture does not say that Adam or Abel or Enoch tithed. But then, neither does Scripture say explicitly that Adam or Abel or Enoch kept the Sabbath. In fact, the word "sabbath" does not appear in Genesis 2 -- only the words "the seventh day." The point of these comments? The claim "that Scripture has remarkably little to say" about tithing prior to Leviticus is irrelevant and negative. What we should ask of God is, Why did you introduce the subject of tithing in Genesis at all? What meaning do these accounts have for me? What is it that you want me to learn from them?

This, fellow ministers, is the kind of approach we must have. Not the attitude that seeks to get around the implications of Scriptures. Nor the attitude that seeks merely to justify past beliefs. But the positive, worshipful, scholarly attitude toward God and Bible that seeks to understand and to drink out of Scripture its full and intended meaning.

Notice that the Study Paper is titled Abram, Jacob and Tithing, not Abraham, Israel and Tithing. This title is meant to draw our attention to the fact that the references to tithing occur in the life of each before God saw fit to change their names. We should ask if there is a parallel here with Malachi 3 and with the experience of many in the Church of God, wherein tithing is usually one of the first acts prior to conversion whereby one comes to apprehend the greatness and the bountifulness of God.

We could further ask, Why did God choose to mention tithing in connection with Abram if giving God a tenth were something Christians ought not do? Especially since Abram became Abraham, the father of the faithful.

We could summarize the Study Paper on Genesis and all the other Study Papers in this overview on tithing. But to do so would lead to the temptation to skip most or all of them. It is the purpose of this introduction to point out the questions we should ask as we study each Biblical area under review. And to keep our mind focused on the right approach as we examine each Study Paper.

The second Study Paper -- An Analysis of Numbers 18:21 -- takes us to the heart of the Levitical system. Here we learn that tithing preceded the Levitical priesthood, that it was not instituted afterward -- solely as a means to support the Levitical priesthood.

It has been argued that God turned over to the Levites His claim to the tithe, and thereby relinquished all future claim to the tithe. It has been argued further that the Levites still have title to the tithe even though the Levitical system collapsed in A.D. 70. By this reasoning some have claimed it would be wrong for the Church of God today to receive tithes. This argument is not new. Its roots go back beyond the early days of Protestantism into the dim antiquity of the Catholic Church. Yet a few of God's ministers and a number of brethren were taken in by this specious argument. Apparently they had not carefully and prayerfully studied the Bible. The Study Paper proves absolutely that throughout the law God maintains claim to both tithes and offerings. To have relinquished claim to the tenth (tithe) from Israel, God would have violated one of the cardinal principles of His government. It would have meant that the priesthood would no longer be accountable to God but to the people. This Study Paper is an important refutation of one of the basic arguments of those who have rejected tithing and it also offers proof that tithing is God's basic support system for His work throughout time.

The third Study Paper on tithing in the Old Testament is titled Malachi -- Its Message for Today and Its Implications for Tithing. It is a forceful paper, carefully questioning the weaknesses of the purely historical approach. It asks, Why, if Malachi brought a message only for his day, is Malachi's message included in the prophecies?

To understand this book we must ask God: What do you want us to learn from this book? Why do you introduce tithes and offerings as a means whereby your people can repent and return to you -- if Christians should not tithe today? Why is the message about tithing sandwiched between prophecies of the day of the Lord?

These are important questions we must ask if we are to understand the positive meaning of this book and of the references in it to tithing. Yet there are those today who would wrest the verses about robbing God of tithes and offerings out of their prophetic setting in chapter 3. Let us suppose for the sake of argument that it be so. Would it make any difference? Is robbing God a ceremonial matter -- or a moral and spiritual matter? And what of the other sins mentioned together with robbing God: sorcery, adultery, lying under oath, oppressing widows and fatherless (3:5)? Are these ceremonial or Levitical? Nonsense -- they are transgressions of law, spiritual sins. It does not matter in what century they are committed. They are sins -- as much so now as in Malachi's day. God's spiritual law doesn't change. Robbery is robbery. That is why God uses in the prophecies of this book the sins of His people Judah in Malachi's day to illustrate the sins of Jacob's descendants in the

Day of the Lord. The people would be committing the same spiritual sins, including stealing of tithes and withholding offerings.

Some have argued that the word "Israel" in the book of Malachi does not refer to the ten tribes of the House of Israel, but to the nation Judah. Does that really make any difference with respect to tithing? Is it wrong only for the tribe of Judah to rob God, to commit adultery, to lie under oath? Does that make it right for others to sin because they are not "Israel"? (See Romans 2:8-15.)

The first Study Paper on the New Testament -- Important Considerations Concerning Matthew 23:23 -- is perhaps the single most important paper as it deals directly with the teaching of Jesus to the disciples and the multitudes who came to hear Him. In this verse (and in the parallel statement spoken in an entirely different setting -- Luke 11:42) Jesus did not abolish tithing. Some have thought that, because the Pharisees were addressed, Jesus' statement has no meaning for Christians. But tithing was never a specific command only to the Pharisees. What has been overlooked, however, is that the entire 23rd chapter of Matthew is Jesus' New Testament instruction for His disciples. This Study Paper will come as a surprise for those who have assumed that Jesus' message was addressed only to Pharisees under the Levitical system.

The carefully prepared second New Testament Study Paper -- I Corinthians 9 and Tithing -- is an analysis of a passage that does not mention tithing, but does spend a good deal of space on support of the ministry. Five possible alternative explanations are cited as to why tithing is not mentioned. Only one of these will be supported by the Scriptures after careful study is made of other chapters on tithing. This Study Paper illustrates that not every verse or chapter offers sufficient information to provide a clear understanding by itself. Scripture must be compared with scripture.

The accompanying Study Paper Did Paul Command Tithing? should be read with it. This penetrating analysis contrasts the world of the twentieth century with that of the first -- and illustrates how human reason, given the background of our modern world, can easily misinterpret the absence of direct evidence for tithing in first century Christianity.

The most important change in our traditional doctrinal explanation of tithing is to be found in the Study Paper, The Law of Hebrews 7. This paper bears careful reading throughout. The crucial twelfth verse is studied in its context and found to have a new meaning. The primary theme of the seventh chapter turns out not to be tithing, but the superiority of the order of Melchisedec



over the Aaronic priesthood. Tithing is presented by Paul in Hebrews 7 not as a doctrine for the New Testament Church, but as a very meaningful illustration of the superiority of Melchisedec -- "Now consider how great this man was..." (v. 4). The succession of the priesthood is the part of the law referred to in verse 12 that is changed.

Since the commandment is annulled, that made mortal men priests, the question naturally arises whether tithing among Jews by the A.D. 60's also should be related to the order of Melchisedec rather than Levi. There would be little purpose in supporting a near-defunct priesthood. (See again the Study Paper Did Paul Teach Tithing?) Paul does not explicitly discuss this question in Hebrews. But he draws the reader's attention to the fact that Melchisedec is a tithe-receiving priest in the Genesis account. Christ, who is of the order or rank of Melchisedec, would also be a tithe-receiving high priest.

Furthermore, Jesus Christ is the LORD or Yahweh of the Hebrew Old Testament (see Malachi 3:1). During the entire period of the Levitical priesthood, the people presented their tithes and various offerings to the LORD or Yahweh who in turn paid them to Levi (see Study Paper on Numbers 18). Therefore the One who became Christ actually received the tithes! The question of whether Jesus Christ received tithes during His ministry is irrelevant. He has always been the real recipient of the tithe.

At the same time the doctrinal committee was examining the Biblical evidence for tithing, a parallel study of tithing in post-Biblical centuries occurred. A summary of important facts is in the Study Paper The History of Tithing in Christendom. It is in two parts: 1) the origin and development of tithing among Catholics and Protestants and 2) the evidence -- or lack of it -- concerning tithing in the Churches of God. This absence of significant evidence for tithing parallels similar absence of evidence for a continuous tradition concerning holy days, unclean meats, etc. Not until the present Work of God began through Herbert W. Armstrong were all these truths finally rediscovered and restored. This second part of the Study Paper should be a warning not to take for granted the way of life God has revealed to us. The Churches of God in the centuries of slumber were not privileged to understand what we do and to be blessed with the full benefits of tithing.

The concluding Study Paper -- Tithing Analogies -- is an important summation of the spiritual meaning of tithing. It examines the supposition that if a matter is a command it cannot be voluntarily fulfilled. It asks us to question the hypothesis that the

10% component of tithing is physical, but the giving component is spiritual. It is a very thoughtful paper based on Garner Ted Armstrong's analogies presented during the August plenary session.

Your responses to this Study Paper on Tithing are warmly welcomed and anticipated. Forthcoming Study Papers on other aspects of the administration (first, second, third tithing in England, Australia, etc.) of tithing are already in preparation.

## ABRAM, JACOB AND TITHING

### Overall Approach

The accounts given in Genesis 14 and 28 associating Abram and Jacob with tithing are brief thumbnail sketches of historical instances. In general, many of the specific details of the events are left for the imagination to supply. Hence it is easy for one to read either too much or too little into these accounts. The very nature of these chapters differs inherently from Paul's exegetical style in I Corinthians 9 or Hebrews 7, for example.

Consequently, the first goal of this paper will be to attempt to supply a reasonable, balanced understanding of what these accounts do say in context.

Our second goal will be to draw logical implications regarding tithing based upon this understanding of what Genesis 14 and 28 do say.

### Analysis of Genesis 14

In Genesis 12:6-7 we find Abram entering the land of Canaan for the first time after God had called him. After he arrives at Shechem, God appears to Abram and says: "Unto your seed will I give this land; and there builded he an altar unto the LORD, . . ." So here Canaan is shown to be the promised land and Abram builds the first altar he used in the worship of God.

In verse 8 Abram arrives in the area of Bethel and there builds a second altar.

After a sojourn in Egypt and a subsequent separation from his nephew Lot, we find in Genesis 13:14-18 God appearing to Abram promising him the land again and also promising him virtually innumerable offspring. "Then Abram removed his tent, and came and dwelt by the oaks of Mamre, which is in Hebron, and built there an altar unto the LORD" (verse 18).

Here in Hebron (about one day's journey from Jerusalem) Abram came to dwell in a semi-permanent fashion. It is here that he built a third altar.

This now leads us up to the account of Genesis 14, in which we find verses 1-10 describing the defeat of five kings from the area of Sodom and Gomorrah at the hands of the four invading kings.

Verse 11, in speaking of the four invading kings, says: "And they took all the goods of Sodom and Gomorrah, and all their victuals, and went their way." Here we find the goods (possessions) and the food supplies carried out of these cities, including Lot and his goods (verse 12).

Verse 13-16 then describe Abram learning of his nephew's captivity and his subsequent victory over the invading kings. Verse 16 then states: "And he brought back all the goods, and also brought again his brother, Lot, and his goods, and the women also, and the people."

Sodom's king now comes out to meet the returning Abram at the Valley of Shaveh, the king's dale. Josephus states that this valley was two stadia (approximately two blocks) from Jerusalem.

Then verses 18-20 describe the historic meeting between Melchizedek and Abram. In verse 18 Melchizedek is shown to be both the king of Salem (Jerusalem - cf. Psalms 76:2) and priest of the most high God. Jesus is also shown in the book of Hebrews to have qualified for both of these offices.

Melchizedek is then said to bring forth bread and wine, perhaps signifying a refreshing victory celebration, but also very possibly the "crowning part of a sacred feast" (cf. Genesis 31:54).

In verse 19 Melchizedek identifies the God that both he and Abram serve as the possessor (maker, founder) of heaven and earth.

In verse 20, Melchizedek blesses the most high God for having given Abram the victory. Then it is stated that "he [Abram] gave him [Melchizedek] tithes of all." Hebrews 7:4 comments on this by stating tithes were given of all the spoils.

After all this has occurred, the king of Sodom then asks for the persons taken by Abram at his victory over the four invading kings (verse 21). In a strict sense, according to the custom of war, Abram would be entitled to everything he won in battle.

In verses 22 and 23, Abram relates that he promised God that he would keep for himself none of the spoils of this battle. He in no way wanted his wealth to be traceable to any man. In verse 22, Abram uses the same expressions to describe God as did Melchizedek, "the most high God, the possessor of heaven and earth," except that he adds the name LORD, a name very likely related to the covenant promises.

Verse 24 shows that Abram wanted his three confederates to have their portion of the spoils.

After these events occurred, God said to Abram: "Fear not, Abram: I am thy shield, and thy exceedingly great reward" (Genesis 15:1). This again seems to recall God's protection of Abram in his pursuit of the four kings, as well as God being the one upon whom Abram's wealth was dependent.

### Implications of the Genesis 14 Account

i. While there is no direct statement that Abram tithed because God owns everything, Abram's tithing is associated with and done in the context of God possessing (making) everything, and in the context of God protecting and granting him victory.

ii. The spoils are clearly shown to be Abram's to do with as he so chooses. (He, in fact, gave the tithe to Melchizedek before involving anyone else.) Therefore, technically, they can be counted as increase to him, even though his intent was not to keep any of the spoils.

iii. Abram's tithe appears to be totally voluntary. He wanted to do it in the worship and honor of his God. His tithing was certainly voluntary in the sense that any real worship of God is voluntary.

iv. Abram tithed on all the spoils, evidently including non-agriculture products--jewelry, clothes, weaponry, food, tents, household goods.

v. All this evidently occurred before Abram's conversion as he had not yet received the name Abraham or been asked to walk before God and be perfect (Genesis 17).

### Analysis of Genesis 28

Genesis 28 is set in context of Jacob running for his life. Genesis 27:41-42 shows that Esau was beginning to plan the murder of his brother.

Genesis 28:10-11 shows Jacob arriving in the area of Bethel after sunset, no doubt getting as far away from Esau as possible and no doubt having deep anxiety regarding his future.

In verses 13 and 14, the LORD appears to Jacob promising him the land as well as virtually innumerable descendants.

Then in verse 15, God gives specific promises to Jacob that He will bring him back to the promised land.

Jacob then consecrates one of his pillows as a pillar (verse 18) and signifies the place of this dream as "Bethel"--House of God.

In verses 20-22, Jacob vows a vow which is made in consequence of the promises of verse 15. Anticipating possible fulfillment of God's preceding promises, Jacob's vow essentially is, "If you bring me safely back to this land, then I'll worship you."

To finish the account, it is necessary to go on in the book of Genesis. In Genesis 31:3, 13 God tells Jacob to return from

Laban's territory to the promised land.

Genesis 32:9-15 is indicative of the wealth with which Jacob returned.

Genesis 33:18-20 shows Jacob's arrival in the area of Shechem, where he builds an altar to God (cf. 12:7).

The name he gives to this particular altar is very instructive--El Elohe Israel--which means, God, the God of Israel, or alternatively, Mighty God of Israel. The name of this altar clearly indicates that he has fulfilled the first portion of his vow, made in Genesis 28:21. Jacob has taken the God of Abraham, and the God of Isaac to be his God. The Eternal is now the God of Israel. It is inconceivable, however, that Jacob, now called Israel, would fulfill only one part of his vow. Note Deuteronomy 23:21, "When thou shalt vow a vow unto the Lord thy God, thou shalt not slack to pay it: for the Lord thy God will surely require it of thee: and it would be sin in thee." This verse, though written later, is strong, positive indication that Israel, now a converted man, also performed the second portion of his vow, namely, that he gave the tenth to the God of Abraham and Israel.

In Genesis 35:1, God tells Jacob to go to the place of his vow, Bethel, and to build an altar to God. Then verses 6-15 show his arrival at Bethel, his building of an altar, his offering of a drink offering. Although no specific mention of Jacob carrying out the tithing part of his vow is referred to here, it is logical that this is the place where he fulfilled his vow to tithe.

Genesis 35:27 shows Jacob coming to Hebron, the dwelling place of Abraham and Isaac. Chapter 37:1, 14 implies that Jacob stayed in the area of Hebron. As stated earlier, Jerusalem was one day's journey from Hebron.

#### Implications of the Genesis 28 Account

- i. The conditional element in Jacob's vow was one of basic survival, not one of bargaining with God for riches.
- ii. Tithing is shown as voluntary for Jacob, just as the LORD being his God, and Bethel being God's house was voluntary for Jacob.
- iii. Tithing was vowed in the context of God being Jacob's provider and his protector.
- iv. Jacob's tithing is tied up in his personal awareness of God.
- v. The specific mentioning by Jacob of "tenth" implies previous knowledge of a principle or practice.

vi. Naming the altar at Shechem "the Mighty God of Israel" proves that Jacob fulfilled the first part of his vow. This strongly indicates that he would have fulfilled also the second part of his vow.

vii. The vow to tithe was made prior to Jacob's wrestling, when his name was changed to Israel to indicate his changed heart or spiritual attitude.

Overall Summary Statement: Relevance of the Two Genesis Accounts

In some regards, Abram's and Jacob's tithing seems to be more relevant to us than tithing during the Levitical system because of:

i. The parallels between the Melchizedek priesthood and the priesthood of Jesus Christ.

ii. God was calling Abram and Jacob, working with them as individuals in a way He did not deal with later carnal Israelites. In both instances they were near the beginning of their spiritual sojourn. The account of tithing by Abram, father of the faithful, was voluntary giving, involving worship of his God. Tithing is not introduced as a law hanging over Abram's head, but as an expression of what Abram wanted to be written in his heart (cf. 26:5). There is no evidence that Abram even entertained the negative questions: "Am I obligated to give a tenth of the spoils to God?" "Will I be cursed or damned by God for not tithing?" Abram gave one-tenth willingly, gratefully, in a worshipful attitude, appreciating the benefits of his "shield" and his "reward". And he did so before God said to him: "Walk before Me, and be thou whole-hearted" (Gen. 17:1, JPS) -- that is, before Abram's name was changed to Abraham.

AN ANALYSIS OF NUMBERS 18:21

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.

Three possible ways have been offered by commentators to explain this verse:

1) When the tithe was turned over by God to the Levites, God relinquished all future claim to the tithe. Levites still have title to the tithe even though the levitical system collapsed in A.D. 70. None but Levites have claim to the tithe today, and that only as payment for service in physical Temple rituals. The New Testament ministry consequently cannot biblically appropriate the tithe to meet its financial needs.

2) A parallel is to be drawn between the levitical system of worship and the New Testament ministry. The ministry of the Church is compared to priests and Levites who served in the tabernacle. Since the Levites received tithes for their service, similarly ministers or priests today ought to receive tithes for their service in the pulpit or at the altar in the worship of God.

3) Numbers 18 does not record the introduction of tithing, but speaks of it as an on-going practice. The tithe belongs to God and Numbers 18 is merely one illustration in time of how God chooses to use the tithe. During the period of the Levitical priesthood, God supported his priesthood and his work through tithing and various offerings and gifts. Under Moses tithing was codified as part of the law, though tithing did not originate with the levitical law. The Levites had a commandment to take tithes of the people for their service. With the collapse of the Levitical system in A.D. 70 there was no further need to support it. Since the tithe is God's and since He is still doing a work on earth today, the tithe should be used as the support system of the work of God today.

God Ordains the Family of Aaron

Let us examine Numbers 18 thoroughly in order to understand what God is saying and then examine these three explanations.

In verse 1 God addresses Aaron, laying on him full responsibility for the sanctuary and the tabernacle. This responsibility was so grave that God speaks in these terms: "Thou and thy sons with thee shall bear the iniquity of your priesthood," i.e., if anything goes amiss you pay the penalty.



Notice here that the priesthood belongs to Aaron and his sons. To assist them God chose the rest of the tribe of Levi. "And thy brethren also of the tribe of Levi, the tribe of thy father, bring thou with thee, that they may be joined unto thee, and minister unto thee: but thou and thy sons with thee shall minister before the tabernacle of witness" (verse 2). The Levites were to keep "the charge of all the tabernacle," but they were not allowed to come near the vessels of the sanctuary or the altar under penalty of death (see vs.3). They were there to do "service of the tabernacle" which included all the manual service (vs. 4)--the physical labor of carrying water, gathering wood, beating incense, helping transport the tabernacle by taking it down and putting it up (vs. 6). But it was the priests who were given charge of the sanctuary and the altar (vs. 5).

God makes a major distinction between priests and Levites.

Numbers 18:8 reveals what God gave the priests in place of any land inheritance. "And I, behold, I have given you the charge of my heave offerings; even of all the hallowed things of the children of Israel unto thee have I given them . . . and to thy sons, as a due forever" (JPS). Also verse 9 says all the "holy things"--every oblation, meal offering, sin offering, trespass offering, which the people give to God--God has in turn presented to the priests--not to the rest of the Levites. Verse 11: All the heave offerings and wave offerings go to the priests.

Verse 12: "All the best {choice, richest} of the oil, and the best of the wine, and of the wheat, the firstfruits of them which they offer unto the Lord, them have I given thee."

Verse 13: God gives all the first ripe things to the priests.

Verse 14: God gives all the devoted things to the priests.

Verse 15: All the firstborn of men or beasts are God's to give to the priest with stipulations on redeeming men and unclean animals.

All these things belonged EXCLUSIVELY TO THE PRIESTS. Ordinary Levites could not touch these things.

Here again God speaks in verse 20 directly to Aaron--not to or through Moses. God tells Aaron that he has no inheritance in the land. God is his part and his inheritance "among the children of Israel."

In this context comes verse 21. "And behold I have given the children of Levi all the tenth in Israel for an inheritance, in return for their service which they serve, even the service of the tent of meeting" (JPS). God did not expect Aaron and his sons to pay for the upkeep of a whole tribe. "I," God promised, "will support them."

Notice again in verse 24 that the tithes, "gifts" to the Lord (Heb. terumah) are given by the Lord to the Levites. In summary, then, the tithes are given to God who in turn authorized the Levites to take the tithe as payment for their work at the tabernacle. But the Levites must offer one tenth of all the tithes as a heave offering and give it to God who in turn gives it to Aaron (the priests).

Verse 27: "And this, your heave offering, shall be reckoned unto you as though it were the corn of the threshing floor and as the fullness of the wine press." In other words the Levites are here considered like one of the other tribes and their tithe presented as a heave offering to God is to be considered as produce from their inheritance.

In Numbers 18:6,8,11,12 and 19 we find that heave offerings, best of the oil, firstfruits, etc., as well as tithes, all belong to God. It is up to Him what He does with them.

So the first explanation submitted for consideration at the beginning of this paper is untrue. God did not relinquish claim to either tithes or offerings.

#### A Valid Analogy?

Now let us consider the analogy of the Levites with the ministry today. Is this a valid analogy? Remember that the Levites were the people who did the physical duties of setting up and taking down the tabernacle, and in gathering wood, carrying water, etc. They were servants to the priests and were chosen in lieu of the firstborn of all the Israelites.

Reasoning by analogy, it would seem that they more closely resemble deacons or acolytes. The ministry would more closely correspond to the priests--with Jesus being High Priest.

Thus, by analogy the people would tithe to the diaconate who would in turn offer up ten percent to the ministry. Also the ministry would have the right to offerings, firstfruits, firstlings, best of the oil, wine, wheat, etc. The ministry would also receive money for each firstborn (either human or unclean animal) redeemed. By the same analogy the ministry only could appear before Christ as high priest on behalf of the people. And only the ministry could come near God's throne. It is on this analogy that certain sects of Christendom call their ministers priests.

This analogy proves inadequate when we understand the New Testament. All Christians have direct access to the throne of grace. God's ministers are not a special class of priests in the Church. Scripturally all Christians as God's begotten family are "a royal priesthood", not just the ministry (I Peter 2:9). Therefore, the second proposition at the beginning of this paper proves to be inadequate.

### God Owns Everything?

Psalm 24:1 reads: "The earth is the Lord's, and the fullness thereof; the world, and they that dwell therein."

This verse certainly shows that God created everything and that by virtue of creation He owns everything--including man. There is no way that we can reimburse God for the gift of life, or for the land, water, and air which sustain us. These are all the gifts of God--free to all men, Christian and pagan. Jesus said of the Father, "For He makes his sun to rise on the evil and on the good and sendeth rain on the just and on the unjust" (Matt. 5:45).

God, who is the owner of all, grants precious gifts to all men for which no one can pay Him.

Psalm 50:10-12 says, "For every beast of the forest is mine, and the cattle upon a thousand hills. I know all the fowls of the mountains; and the wild beasts of the field are mine. If I were hungry, I would not tell thee: for the world is mine, and the fullness thereof."

Verse 14 continues: "Offer unto God the sacrifice of thanksgiving; and pay thy vows unto the Most High; and call upon Me in the day of trouble; I will deliver thee, and thou shalt honour Me" (JPS). The patriarch Jacob, it is to be remembered, vowed to tithe in the day of trouble and God delivered him. And how does one honor God? "Honour the Lord with thy substance, and with the firstfruits of all thine increase; so shall thy barns be filled with plenty, and thy vats shall overflow with new wine" (Proverbs 3:9-10).

When we give of our substance to the Lord--and that includes the tithe of our substance which God says is holy to Him (Lev. 27:30-33)--and if we give of the firstfruits of all our increase--even if we have to turn it into money--our material and spiritual needs will be abundantly supplied. These same promises are intimately connected by God with tithes and heave offerings in Malachi 3. We are not honoring God with our substance when we withhold that which is holy from Him.

### A Firm Conclusion

The tithe belongs to God (Leviticus 27:30). This verse is the first reference to tithing in the days of Moses. It appears not as a new idea revolutionizing the financial system of the nation, but as an on-going practice. (The theme of Leviticus 27 is redemption -- not how to support the Levites.)

From these verses and from Genesis it may be concluded that tithing is nowhere formally laid down as a law previously unknown. The contents of the book of Leviticus were delivered to Moses and Aaron during the first month of the second year after the exodus (Ex. 40:17 and Num. 1:1). It was not until several months later, after

the land of Canaan had been searched, that God chose the Levites to serve the family of Aaron (Num. 18:6).

As Aaron and his family had no inheritance in the land from which to make a living, God took various special offerings which the people "give unto the Lord" and gave them to Aaron and his family. "And unto the children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they serve . . ." (verse 21). Tithing to God was an on-going practice which preceded the selection of the Levites to serve Aaron. Later, God authorized the Levites to take tithes from the people on His behalf. But at no time did God turn over to the Levites His claim to the tithes. Even when the Levites were told to tithe of the tithe, their tenth was to be a "gift for the Lord" (verse 27), which God then paid to Aaron for his service. Their tenth was not a gift of the Levites to Aaron any more than the people's tenth was their gift to the Levites. The tithes are always God's and to be paid to Him and He in turn authorizes payment of the tithe to those whom He hires. As long as the Aaronic priesthood and the Levites remained faithful to their calling, they were blessed. When they grew careless and negligent, God saw to it that their income dropped. In the days of the early Church "a great company of the priests were obedient to the faith" (Acts 6:7). They certainly deserved the tithes of the Jewish converts. By A.D. 66 the Levitical priesthood and the Jewish nation had departed so far from God that He allowed the temple to be destroyed and the priestly function to cease by the end of the decade. He cut off their salary by the sheer force of political circumstances.

In place of the Levitical priesthood is the high priest Jesus Christ today. Having the rank of Melchizedek, he is authorized to take tithes. Also, since Jesus was the Lord or Yahweh in the flesh and since Yahweh is the one to whom tithes were presented even under the Levitical administration, the ultimate recipient of the tithe remains the same, Yahweh, the spokesman and high priest of the God kingdom.

Under Moses, the Lord authorized those who did his work on earth to take tithes. Since Jesus has chosen the ministry of the New Testament Church of God to do God's great spiritual work on earth, they are his authorized representatives today.

For the ministry to carry on the spiritual work of God, would the Creator provide any less support than he did the physical priesthood of Levi which made nothing perfect? What sense would it be to present tithes to God and then do nothing with those tithes? That would be no different than hiding one's talent in a napkin instead of using it.

From these scriptural evidences we may firmly conclude that proposition number three, presented at the beginning of this paper, is correct. Tithing is God's basic support system which he has used throughout time.

MALACHI:ITS MESSAGE FOR TODAY AND ITS IMPLICATION FOR TITHING

The challenge has been thrown up that the book of Malachi is to be understood only historically. Issues which transcend a mere date B.C. are treated as antiquated efforts at religious reform, and hence irrelevant for us today. That Malachi is a prophet, speaking to times beyond his own, has, by contrast, been the view of the Church of God.

This paper addresses the question of whether Malachi was a religious reformer, or whether he is historian and prophet. Was he relevant only to his own community, or does he speak to every succeeding generation, including ours?

Malachi's Place in the Minor Prophets

One of the three major divisions of the Hebrew Scriptures is the Prophets. Four scrolls or books make up the Latter Prophets: Isaiah, Jeremiah, Ezekiel, and the Twelve (Hosea through Malachi). Twelve different individual prophets contributed to this one final scroll or book of the Prophets.

As the three large books written by single individuals each have a primary theme, so also there is a primary theme which runs through all twelve minor prophets. We may summarize the theme which runs through the Twelve as the Day of the Lord and the restoration of Israel under the Messiah. Any other theme is subordinate. (See Hos. 2:19-20; 3:5; Joel 1:13-15; 3:18-21; Amos 9:13-15; Micah 4:1-7; Hab. 2:3,14; Zeph. 1:7-15; Haggai 2:6-9; Zech. 2:13; 14:1-9; Malachi 3:1-2,19-24.) The context of the twelve Minor Prophets shows therefore that Malachi's primary message, which seals up this book of the twelve prophets, has a far wider application than just 400 B.C.

The Historical Perspective

While the people of Judah who had returned under Zerubbabel had a zeal for God, their descendants had lost that vital spark. God therefore sent a messenger [Heb. malachi] to Judah in the 5th to 4th century B.C. to deliver a special message for his people. As part of his message, the prophet denounces the evil practices which Ezra and Nehemiah record as pervasive in the whole community.

What was the major reason for the people's laxity? The Levites' perpetual neglect of responsibility toward God and people. God testifies of their lack of fear and respect, due Him as Creator. The priests said of their duties, "What a weariness" (1:13). God, in turn, refuses their empty, formalized worship. "...I have no pleasure in you, neither will accept an offering at your hand" (1:10).

God brings up father Levi's example before them. Levi had set a righteous and pure example for his successors. He was very greatly blessed. But, by the 4th century B.C., his children, while serving in the offices assigned to them by God, are actually in danger of being made a solemn example of utter execration.

For the priest's lips should keep knowledge, and they should seek the law at his mouth; for he is the messenger of the Lord of hosts. But ye are turned aside out of the way; ye have caused many to stumble in the law; ye have corrupted the covenant of Levi; therefore I have also made you contemptible and base before all the people... (2:7-9, JPS).

The Levites, teaching the people by example to despise God and His ways, made themselves "contemptible and base." Because of their failure to teach the people, the priests and Levites in turn suffered financial lack. In not teaching the people to tithe carefully, they found themselves with empty storage bins and going hungry. They went back to their own places to grow food for themselves, thus compounding the problem. The people, despising the reprobate priests, were in a bad attitude toward God and priest and would not give the priests the tithe. The people in turn found that their crops were not thriving. Malachi is sent to them with an important message. That message strikes at the root of the whole problem. If the people will truly tithe and give offerings (3:8), then the priests will have the time to teach law and justice, mercy and truth, which would cut the ground out from under sin. The priests, no longer burdened with trying to make both ends meet, would be free to do what God intended.

Further, God promises the people not only the spiritual blessings of a right-teaching priesthood, but tremendous physical blessings in their crops as well. A positive cycle of obedience bringing blessings and blessings bringing obedience would be set in motion. A nation exemplary to the whole world would result.

Is what we have read here concerning the tithe and offerings only of historical significance?

#### Not for Malachi's Day Only

Let us examine now the context in which Malachi's message concerning tithes and offerings is embedded.

"Behold," says God, "I send my messenger, and he shall clear the way before Me" (3:1, JPS). Yes, Malachi is a messenger being sent with a message. His name means "messenger." But Malachi nowhere says that he -- Malachi -- is that messenger of whom he is commanded to speak. Some modern commentators have attempted to apply to Malachi, and to Malachi alone, this prophecy of a messenger who "shall clear the way" before God. Malachi certainly began the work of clearing away error. But were there no others to come who would

continue the task of clearing the way before God?

"And the Lord, whom ye seek, will suddenly come to His temple" (3:1). Could this apply to Malachi's day alone? When did the Lord come to His temple? In Malachi's day? Where is the evidence? From the New Testament we learn that Jesus, as Immanuel, did come unexpectedly to the Temple. John the Baptist pointed Him out as God-in-the-flesh for all the people to see. The gospel writer Mark quotes directly from Malachi 3:1, identifying John specifically as that messenger who was to prepare the way (see Mark 1:1-4).

Continuing: "But who may abide the day of his coming? and who shall stand when he appeareth?...and he shall purify the sons of Levi" (3:2-3). Can anyone assume that this means, "But who may abide the day of Malachi's coming?" Is this verse even referring to Immanuel -- God-in-the-flesh -- four centuries after Malachi? Did Jesus fulfill this prophecy at His first coming? Isn't Malachi's message pregnant with meaning for our day?

Notice that God says, "And I will come near to you to judgment, and I will be a swift witness against the sorcerers, and against the adulterers...that...fear not Me, saith the Lord of hosts" (3:5). The LORD here promises by the mouth of Malachi to judge these sins Himself, in person. Jesus Christ -- who is the LORD (3:1) -- did not come the first time as Judge, but as Savior (John 12:47). He will come again a second time, this time to judge the world. So Malachi's message takes us past the first resurrection, to the time of the Millennium.

Moving ahead to Malachi 3:19 (4:1 in KJV) we read: "For behold, the day cometh, it burneth as a furnace; and all the proud, and all that work wickedness, shall be as stubble, and the day that cometh shall set them ablaze" (JPS). This is certainly a prophecy yet to come to pass. "But unto you that fear My name shall the sun of righteousness arise with healing in its wings...and ye shall tread down the wicked: for they shall be ashes under your feet, in the day that I do make" (3:20-21, JPS; 4:2-3, KJV). Did God make such a day occur in the New Testament period? Has there ever been such a day?

Yet it is in this context that God introduces the issue of tithes and offerings!

Did Malachi speak to the people of his own day? Absolutely. The spoken word was for 400 B.C. Once written down, codified, and sealed into the canon of Scripture, Malachi's words now speak to every generation; importantly, to that generation which saw the first fulfillment in the coming of John the Baptist clearing the way for Christ. More importantly, to every generation of the Church of God. Most importantly, to this generation in which the Work of God -- in warning and witnessing -- is again clearing the way before the Messiah at His Second Coming.

The wording of Malachi is such as to leave no doubt that, while

the man is speaking personally to the people of the land of Judah in the time of Ezra, Nehemiah, and their immediate successors, the message is for the people who shall see the Messiah's feet stand on the Mount of Olives (Zech. 14:4) and who shall themselves tread the ashes of the wicked under their feet. Malachi is a prophet and his message speaks to us today.

### Why God Speaks Out on Tithing

Tithing, in the book of Malachi, is not only of prophetic significance, but of great spiritual or moral significance. Listen to God thunder these words in the first person, through the prophet Malachi:

"Will a man rob God? yet you rob Me...in tithes and offerings" (3:8).

God here defines withholding of tithes and offerings as robbery. Robbery is a violation of the Eighth Commandment. It is sin. To rob God of tithes and offerings is SIN!

And who is being robbed? Is it the Levites? Is it the priests? Or is it GOD? And if God is being robbed, then what He is being robbed of belongs to Him. Do we in fact find that the tithe does belong to God? Indeed. The tithe is holy to God (Lev. 27:30). It is His. It is His to give. And He gave it to the Levites for services rendered. But notice -- to withhold the tithe is not robbing Levi. It is robbing God, because the only claim Levi has to the tithe stems from working for God.

And who are the victims of the robbery? God? Not at all. The real victims are the people who do the robbing; they are the ones who pay the penalty.

In this context, tithing is not a ceremonial matter -- nor even a Levitical matter. It is a moral or spiritual matter. Disobeying tithing is sin -- a capital offense. And the wages of sin is death (Rom. 6:23).

Obeing tithing and giving offerings is a positive act of spiritual worship of the Creator, who reveals Himself in this same context as One who changes not (3:6). As He bestowed blessings on Abram, who set the first recorded example of tithing (Gen. 14:19-20), so, through Malachi, He promises to bless any who obey Him.

### Conclusions

1. A certain section of Malachi's message, that pertaining to sacrifices and the temple service generally, is historical (1:6 - 2:3; 2:10-17). This portion is meaningful for us, because it gives understanding of the later problems we meet in New Testament Pharisaism.



2. Embedded in an historic context are moral and spiritual aspects concerning proper attitude to God and His service. These are timeless (2:4-9). No generation can excuse itself from these ageless principles.

3. Another element, pertaining either to the time of John the Baptist and Jesus or the Day of the Lord, can in no way be understood for Malachi's day alone (3:1-4,19-26, JPS).

4. Embedded in an wholly prophetic context is God's message on tithes and offerings (3:7-12). To withhold tithes and offerings is defined in this prophetic message as sin. Sin is not an issue confined to Malachi's day.

5. In Malachi chapter three, tithing appears as the specific example which God cites of an action which shows a repentant mind.

IMPORTANT CONSIDERATIONS CONCERNING MATTHEW 23:23

Notice what Matthew 23:23 says:

"Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone."

This is the second time Jesus mentions tithing when denouncing the hypocrisy of Pharisaical practices. This statement was made during His last public discourse when He was addressing the multitude and His disciples (verse 1).

The first reference was made when He was eating with a Pharisee on an earlier occasion (Luke 11:37-42ff). "But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone" (Luke 11:42).

Notice the positive statement by Jesus in both accounts that tithing was something the Pharisees should have been doing. He said nothing that even remotely inferred that tithing was not a lawful and proper responsibility, or that it had been altered or abolished. There is nothing negative in His words concerning tithing.

Rather, He pointed out their shortcomings by showing that the spiritual obligations of judgment, justice, love and mercy (mentioned in scriptures such as Genesis 18:19 and Micah 6:8), which they were grossly neglecting, were much more important and a far greater responsibility than tithing the least of the herbs. But His statement that they ought to have been tithing is clear proof of His approval and endorsement of tithing. Christ, in His ministry, did not instruct men to do things that were not good for them, or which were contrary to God's laws.

However, some have doubts about whether Christ's words have application today. They wonder if Jesus' approval of tithing was given only because the Jews were still under the Levitical administration of the law, and because the Temple was still standing and the Levites and priests were still in authority. They question tithing being a present-day responsibility because the Temple no longer exists and its priesthood and sacrificial laws have been superseded.

Therefore, a basic question concerning Matthew 23:23 is whether Jesus' reference to tithing applied only to the Jews of His day, or whether it illustrates and sanctions a responsibility and practice that applies to all mankind during all ages.

The answer is plain. Jesus' approval of tithing is nowhere later negated in the New Testament. It therefore follows that the principle of tithing, as mentioned in the Old Testament and backed up by Christ in the New, has not been done away. In what sense, then, is it applicable today?

Matthew 21:45-46; 22:34, 41-42; and 23:1 give us the clues to the answer. Most everyone who reads Matthew 23:23 has overlooked these verses. After speaking to Sadducees and, later, the Pharisees, Jesus addressed the multitude and His disciples: "Then spake Jesus to the multitude, and to His disciples" (Matt. 23:1).

The point many have missed is that the whole 23rd chapter is instruction to His disciples and to the multitude at the Temple (Matt. 24:1). Jesus was instructing all as to how to attain the righteousness of God.

To illustrate the contrast between true righteousness and the supposed righteousness of the leaders of the Jewish community, Jesus, beginning in verse 13, pronounces woes on the hypocritical Pharisees, many of whom were in hearing distance. Jesus broadly rebuked their conduct. He pointed out that their meticulousness in tithing the least of the herbs was in stark contrast to their failure to live up to the big spiritual principles of love, mercy, justice, etc. But, Jesus quickly pointed out to all, tithing cannot be neglected -- "this ought you to have done."

Tithing was never a specific command only to Pharisees. It was commanded as a responsibility of all Israel toward God. If the Pharisees ought to have tithed and not to have neglected the weightier matters of the law, certainly Jesus' disciples could do no less than tithe and keep the weightier matters of the law if they were to attain to the righteousness of God (Matt. 5:20). And what Jesus taught His disciples they were, in turn, commanded to teach the Church (Matt. 28:20).

Furthermore, tithing was a known principle and a practice in the Old Testament prior to the building of the Temple and the appointments of the Levites to their function. Consequently, its present-day authorization and applicability does not depend -- and

never did -- on the existence of a Temple and a Levitical administration! And tithing certainly never depended on the tabernacle of Moses which was no longer in use after Solomon's day.

Consider the following additional reasons why tithing is applicable to all mankind and not just to the Jews or the Pharisees.

- 1) The tithe belongs to God, rather than to Levi or Aaron. Scriptures such as Numbers 18:21 and Leviticus 27:30 make this plain. God therefore has the right to receive tithes, whether there be a Temple-oriented system, or a New Testament ministry of His choosing, or, if He so wishes, personally as in the days of Abraham.
- 2) The examples of men such as Abraham and Jacob show that they understood and acknowledged the greatness and authority of Melchizedek as priest by tithing or vowing to tithe. I Corinthians 10:11 and II Timothy 3:16 teach that such examples have valid application for present-day Christians.
- 3) The present priesthood of Christ is after the order of Melchizedek. Therefore, since Melchizedek is clearly described as a tithe-receiving priest, Christ too is ordained to receive tithes.
- 4) Tithing was NOT abolished when the earthly function of the priesthood moved from Melchizedek to Aaron, nor was it abrogated when it passed back to Christ. In all cases the tithe still belongs to God. All that changed was the direct recipient of the tenth.
- 5) Because God owns everything (Ps. 24:1), He has the right to receive something back from man, who in turn has the responsibility to give to God out of respect and gratitude for the many blessings received. Scriptures such as Genesis 14:22, Psalm 50:10-12 and Colossians 1:16 also illustrate this truth. Also, Deuteronomy 8 and James 1:17 show that God is the source of man's wealth and blessings.

God also has the prerogative of prescribing how much He wishes to retain for His own purposes on earth. Therefore, ALL of mankind, not just the Jews, rob God if they do not tithe and give offerings to the Creator (Mal. 3:8). This being true, Christ's endorsements of tithing in Matthew 23 and Luke 11 certainly apply in principle to the entire human race, past and present. All human beings have the responsibility to tithe to the Supreme God who is the Owner and Sustainer of everything that exists.

## I CORINTHIANS 9 AND TITHING

The actual word "tithe" is used only a few times in the New Testament. Most of these occurrences either refer to the practice of the Jews or are found in Hebrews 7 in which tithing is used as an illustration. I Corinthians 9 does not use the word "tithe" but it does spend a good deal of space on support of the ministry. It is thus one of the major scriptures to be considered.

It is clear from I Corinthians that Paul knew the congregation well. There is almost unanimous agreement that Paul is writing after his lengthy stay there recorded in Acts 18. The Corinthian congregation abounded in spiritual gifts. But they were quite immature or carnal. Paul approaches them almost as children in some areas.

Chapter 9 seems devoted almost entirely to a personal defense of Paul's apostleship. On the one hand, he defends certain rights which he has equally with other apostles. On the other hand, he explains why he did not always take advantage of those rights. His ultimate summation of his actions is that he became "all things to all men" (vv. 19-23) and had been willing to sacrifice personal convenience for the sake of the Gospel (vv. 24-27). With this background we are in a better position to evaluate the crucial section, verses 4-14.

### Analysis

In v.4 Paul asks, "Do we not have a right to eat and drink?" (all translations submitted by committee member) with the implication of doing this at the expense of the congregation. He goes on to ask further in v.5 whether he does not also have the right to be accompanied by a wife, again with the idea of support for her from the church. V.6 makes clear the idea of church support when he talks of the "right not to work" for a living. If there were still any doubt as to his subject, the metaphorical illustrations in v.7 would dispel that.

So Paul emphasizes his right to live at the expense of the congregation in vv. 4-7. But so far he is speaking in generalities -- the right to eat and drink, the right to take a wife around and for her to eat and drink.

But now he turns from general analogies to Scripture -- "Or does not also the Law say these things?" (v.8). But what is the law he appeals to? Tithing? Offerings? No, he continues his use of broad statement: "You shall not muzzle the threshing ox" (v.9, quoted from Deut. 25:4). This Old Testament quotation is applied in a quite general way. Those who work should do so in the hope of reaping some kind of reward (v. 10). Then the application is made more direct: "If we sowed spiritual things

for you, is it an outrage if we reap your material things?" (v. 11).

In v. 13 Paul brings in the priesthood and temple service of the Old Covenant. He speaks with vagueness for those who seek a specific reference for or against tithing. The second half of the verse would seem to apply specifically to the portion of the sacrifice which went to the officiating priests: "Those serving at the altar share in the altar" (v. 13b). But the first half of the verse speaks of the general support of the temple servants from the temple income. This certainly would include tithes, along with other things such as the firstfruits and the priests' portion of sacrifices.

However, v. 13 does not stand alone. It is only the typical part of the analogy. The antitypical part is completed in v. 14: "So also the Lord commanded that those who proclaim the Gospel shall live from the Gospel." What is the relationship between vv. 13 and 14?

The word translated "so" in v. 14 is the Greek word <sup>ὅ</sup>οὕτως, houtos. The word is used something over 200 times in the New Testament, many of these in conjunction with "also" (καὶ kai). It is widely used in comparisons (along with ὡς, hos) and can normally be translated "so, thus, similarly, likewise." Its range of meaning and usage is quite comparable to the English words "so" or "thus." In other words, it carries no special connotations about comparisons in and of itself.

To translate houtos kai as "in exactly the same way" is to go beyond the linguistic evidence. If it were so translated in Matthew 17:12 (where the same expression is used) it would mean Christ was beheaded as John was. And Matt. 18:35 would show God will throw the unforgiving individual into jail! The extent and exactitude of the correspondence of the analogy must be based on the context since the houtos kai tells us nothing more than that a comparison is being made.

Yet v. 14 is a very valuable clue to the meaning of the passage. Note that it speaks of something which "the Lord commanded." Is Paul speaking of some general Old Testament command? An examination of Paul's quotes from the Old Testament indicates otherwise. When he refers to the Old Testament, he usually uses an expression such as "it has been written" (Rom. 1:17; 3:4, 10 and many places) or "it says in the law of Moses" (Rom. 9:14; I Cor. 9:9) or "the law says" (I Cor. 14:21) or "Isaiah (David, et al) says" (Rom. 9:25, 27; 11:9).

But when Paul writes "the Lord says" or "the Lord commanded" the context generally shows he refers to a teaching of Jesus (Acts 20:35; I Cor. 7:10, 25; 11:23; I Tim. 6:3; there are a number of exceptions in Hebrews, but there he is deliberately equating Christ and the God of the Old Testament). Here in I Cor. 9:14 Paul clearly refers to the instructions of Jesus in Matt. 10 (and the parallel accounts in Luke 9 and 10 and Mark 6).

Notice the only other places in which the example of muzzling the ox is quoted is I Tim. 5:18. In that same verse is another quote, "The worker is worthy of his wages," a quote taken directly from Matt. 10:10 and Luke 10:7! Also the term "Gospel" in I Cor. 9:14 could only apply to the New Testament. Furthermore, the word "command" ( $\delta\iota\alpha\tau\acute{\alpha}\sigma\sigma\omega$  diatasso) is used only here by Paul in reference to a command of the Lord. It is used only twice in reference to Jesus in the Gospels. But one of these is Matt. 11:1: "And when Jesus finished commanding [diatasso] his twelve disciples . . ." What was this commanding which he had just finished? Read Matt. 10, especially vv. 7-15. His "commands" were in reference to their preaching mission and how it was to be carried on.

When Jesus sent out the Twelve and also the Seventy, he told them they were to receive their support at the place where they preached. They were to pick what seemed to be a receptive household and stay there -- supported by that household: "And you remain in the same house, eating and drinking their provisions, for the worker is worthy of his wages" (Luke 10:7). Notice that dire consequences would ensue if the selected household refused them -- "I tell you it will be more tolerable for Sodom in that day than for that city!" (v. 12). Nothing is said about the doctrine of tithing -- only support of the personal ministerial needs as the disciples journey through Palestine.

It is important to notice what Paul did not say in I Cor. 9:13-14. He did not say, "Do you not know that those who serve at the holy things eat from the tithes. Likewise, those who preach the Gospel shall live of the tithes." Rather, his comparison first uses the example of the Temple servants doing their duties at the Temple. They live from the income from the Temple -- whatever that may be. Just as they live from the temple income, so the preachers of the Gospel must live of the Gospel income.

He does not tell us specifically what the "Gospel income" is, either. Only the background of this "command" shows what that income is, as just discussed above. The slightly-paraphrastic rendering of Phillips captures the real essence of the comparison: "Are you ignorant of the fact that those who minister sacred things take part of the sacred food of the Temple for their own use, and those who attend the altar have their share of what is placed on the altar? On the same principle the Lord has ordered that those who proclaim the gospel should receive their livelihood from those who accept the Gospel."

A word on the use of  $\epsilon\upsilon\sigma\upsilon\sigma\iota\alpha$  exousia, which is here translated by "right." The word can also mean "authority" or "power," though "right" seems the best translation from the context. Paul shows he has this "right" both from physical examples and especially from the "command" of Jesus. It's doubtful any would argue that the "command" of Jesus would not give "authority" or a "right." But the actual word exousia is also used in the context of Jesus' instructions to the disciples. He specifically refers to the exousia which he gave them to cast out demons and to heal (Matt.

10:1; Mark 6:7; Luke 9:1; 10:19).

In the context one could also refer to the instructions about living in a worthy household as an exousia. But this "right" is in this verse not connected with taking tithes. It is a right to be supported, without further designation of the manner or amount, except that it certainly included food and drink. Remember that freewill offerings are commanded in Deut. 16:16-17.

#### Possible Explanations of the Data

In the analysis just given we have clearly seen that Paul strongly teaches support of the ministry. He says it is an absolute right as commanded by Jesus. But he doesn't refer explicitly to tithing. Even the one illustration which includes tithing in a general way is not developed but is followed up by an allusion to missions which Jesus sent out. Thus, even Paul is speaking only generally of ministerial support and draws nothing further from the Old Testament analogy.

Here are alternative possibilities that have been offered by commentators for understanding this passage when read by itself.

1. Paul taught tithing to other churches but does not mention it explicitly here through deliberate intent.

Paul had ample opportunity to bring tithing up. But instead he brings up very general illustrations and one rather unspecific quotation from the Old Testament. Paul is therefore deliberately skirting the issue of tithing.

The question is, Why? If Paul taught tithing to other churches, then his argument in I Corinthians 9 is a studied avoidance of the subject. If so, why did he teach it to others and avoid it here? Perhaps the Corinthian church was too immature. Perhaps they were too money-conscious and would be offended.

There is probably no doubt in anyone's mind that the Corinthians were very pecuniary-minded (i.e., tightfisted). On the other hand, Paul did ask for help for the Jerusalem Church in II Corinthians 8-9. He cajoled them with a bit of flattery (II Cor. 9:1-3) but his comments indicate there was a certain amount of generosity present among them. Considering the length of time he spent with the congregation and their apparent good qualities in certain areas, it hardly seems logical he would have deliberately kept a doctrine such as tithing from them. This possible explanation is based on the premise that Paul taught tithing elsewhere but that must be proved from other passages.

2. Paul does not mention tithing and the giving of offerings because he was not addressing that particular question.

The Corinthians were already familiar with support of the



ministry (see vv. 4 and 12 of I Cor. 9). The context does not indicate Paul is bringing up a new concept but is emphasizing he has the same right they already knew about. From this point of view he might have been using support of the ministry in a general way to defend himself and simply found no reason to mention tithing which all understood to be the means of support.

The issue addressed is whether Paul, when on his apostolic journeys away from Corinth, had the same rights and needs as those who ministered locally at Corinth. In any case, this would be an attempt to explain the silence rather than proof of tithing.

3. Paul did not openly teach tithing at this time because of expediency to avoid Jewish persecution.

The principle of every lawful thing not being expedient is found in I Cor. 6:12. But are we told the question of tithing was avoided for the sake of expediency? This explanation would need New Testament evidence.

Further, the Jews did not cease to tithe after A.D. 70, as the later Rabbinic literature shows. So the Jews would just as likely have persecuted Christians after the fall of the Temple. In fact there was terrible persecution of Christians in Palestine during the Bar-Kokhba revolt (A.D. 132-135).

Again, this would not be an argument for tithing at a later period, only a way of explaining the silence.

4. Paul did not teach tithing at this point because the New Testament Church did not understand the principle of using the tithe which had been going to the Levites. Then after the destruction of the Temple, the church began practicing tithing.

We know the New Testament Church had to grow in knowledge. They evidently took some time to realize Christ was not going to return in their lifetime. It took them several years to come to real grips with the circumcision issue. Perhaps they simply had not fully understood tithing as a means of support of the gospel while the Temple stood and the Jews and Jewish Christians were tithing to the Temple System.

This alternative opens up the possibility of a judgmental decision on the part of the Church to "levy" (request, teach, pray for, or whatever other meanings we might wish to fall under the term) a percentage on the Church. The question then arises: What authority does the Church have to make such decisions? Would it be mandatory for membership in the Church? There is no Biblical evidence available to give any positive answer to these questions.

5. Paul believed in support of the ministry and even considered it a command but did not mention tithing because it was not a New Testament teaching for the early Church.

This argument finds support among commentators because of Paul's allusion to the instructions of Jesus on sending the disciples out to preach. Of course, there were differences between the missions under Jesus and those of the later Church -- one reason being the area covered. The disciples were sent only to the area in Palestine. The later Church went all over the Roman Empire and beyond. The Gentile mission required a different tack from that of the Jews.

But this change would not alter the basic precedent of having their needs met in an extemporaneous way by faithful individuals. Peter lived with Simon the Tanner for a time (Acts 9:43). Through much of his stay in Corinth Paul lived with a man named Titus Justus. One may take this support as fulfillment of the obligation of the local church inside or outside the tithing system. In fact, "support" might entail more than a basic ten percent if the minister were living in your own household.

For this particular alternative to be true, we would have to show from other New Testament scriptures that tithing was not a teaching of the Church. This paper has not of course done this but has stuck to I Corinthians 9. If this alternative were the case, it would be up to the ministry to teach the people the meaning of Christian charity and love and the spiritual rewards which come from right use of their material goods; it would be up to the leadership to set the example, make the needs known, and trust in God to provide; it would be up to the people to see the needs and respond accordingly.

### Conclusions

The one conclusion we can come to is that I Corinthians 9 proves support for preaching the Gospel. It of itself does not prove or disprove tithing. Other passages in Old and New Testaments provide conclusive evidence as to what financial base the "power" or "right" of the ministry refers to. When the other Study Papers are read and studied carefully, it will indicate that the second alternative herein presented is certainly a valid explanation. Aspects of numbers 3 and 4 cannot be altogether excluded. The issue being addressed in I Corinthians is not what kind of financial base should be used to support the ministry and the Work, but that Paul had needs and the "right" or "power" or "authority" to claim support when he was away from Corinth on his apostolic journeys. The issue in the book of I Corinthians is Paul's apostolic office. The issue in chapter nine is not one of tithing, but of the right of support to one in his office.

DOES PAUL COMMAND TITHING?

One of the critical questions regarding the doctrine of tithing asks why Paul never referred to any Levitical law of tithing when exhorting Christians to support the ministry. The statement is indeed fact -- the only question is "What does it mean?"

Did Paul collect tithes? Did "local" elders in each city? Can we know? Does it matter?

Some would contend that if we cannot unequivocally answer in the affirmative -- i.e., that either Paul and/or "local" elders did teach and enforce tithing -- then ipso facto God does not require the Christian to tithe. While seemingly sound on the surface, the vision generating the question is myopic -- just a bit nearsighted, unable to see the forest for the trees.

Today we read Paul's writings in the middle of the 20th century -- surrounded by hundreds of so-called Christian denominations and sects dotting the street corners and filling the airwaves, teaching the absolute abrogation of God's Law. In contrast, Paul wrote to the newly-formed churches in the middle of the 1st century -- surrounded by strict Judaic sects, which by their own commandments and prohibitions so strait-jacketed God's Law that it became a rigorous burden rather than a freeing way of life; and surrounded by pagan sects among which "tenting" was acknowledged as a custom of ancient origin.

20th century? 1st century? Does the environmental milieu make any difference?

Let's try to envision Paul's position. He was trying to present the glorious new revelation through Christ that God's New Covenant with man is spiritual. This was, of course, a radically new concept to his audience -- quite alien to a world (both Jewish and pagan) which no doubt believed that the God of the Bible was most accurately represented by the strict teachings of the various Jewish sects.

Why then would Paul belabor what the people already knew from both custom and usage and also continuous reading of the Old Testament "of old time" (Acts 15:21): Sabbath, Holy Days, tithing, etc.? What would be the purpose? All this was already common knowledge! Moses was being read on every Sabbath day in every city (same verse) -- the basic laws of the Old Testament were known by all.

Acts 15:21 is an extremely crucial verse in fully comprehending the theological milieu in which the New Testament was written, as well as understanding what all the apostles recognized to be their preaching responsibilities: what they had to emphasize and what they

did not have to emphasize. But, curiously, Acts 15:21 is omitted by those who teach the inapplicability of tithing for Christians. (And, remember, Paul attended the Acts 15 conference.)

Paul had to emphasize the differences between 1st century Judaism and the new revelation of Christ -- those concepts of Christ's crucifixion and resurrection enabling human beings to enter into a spiritual relationship with God under the New Covenant. In fact, even to mention the major signs of the Old Covenant would generate in people's minds the entire system in which the traditions of men were so intricately woven with the commandments of God. So Paul had to greatly emphasize the new. But logic dictates that this in no way even suggests that by doing so Paul eliminated all the old.

A 1st century environment is relevant in other ways.

In Judaism, each part of any religious practice can come to symbolize the whole. For example, to an Orthodox Jew today turning on a light switch or driving a car on the Sabbath is tantamount to breaking the Sabbath. In the opinion of an observant Jew, the way God's Church keeps the Sabbath would not be judged any more righteous than a pagan plumber in India doing his normal work at 2:30 p.m. Saturday afternoon.

This being the emotional make-up today, how much more in Paul's day! Could then Paul have on occasion deliberately avoided specific public affirmation of tithing when he did not want to give any credence to those who were demanding that the Christian must keep the whole Law of Moses in order to be saved?

Though tithing clearly antedated the Levitical system -- the Levites received God's tithe for a purpose and for a time -- from Paul's vantage point in that complex 1st century environment, it could have seemed unwise (or at least impractical) with Jewish Christians in so many congregations to dissect the original worshipful concept of tithing as a tribute to God from the ceremonial, ritualistic entanglements in the Judaism of the Sadducees and Pharisees. Especially so since Paul's commission to preach the new truth of Christ and spiritual salvation was infinitely more important.

But did the elders in each church teach and enforce tithing? We are not told one way or the other. Certainly the example of Abraham and Jacob and the warning of Malachi were as vivid then as they are now. But we have hardly any local church practices of any kind detailed in the New Testament.

In the local churches we are dealing with different "mixes" of Jews and Gentiles -- and, we can only imagine the varying and divergent religious opinions among the Jews. Add to this the fact that our only evidence about specific Church teachings from Paul comes not only as a reaction to the restricted religious complexes of 1st century Judaism (and paganism), but also through the narrow temporal window of some twenty years ending before the destruction of the Temple.

With the Temple still standing and with Christ's statement (Matt. 23:23) and Paul's example (Acts 21) conforming to the temple religion, would Jewish Christians have continued to tithe to the Temple? It would seem possible. Consequently, would they also have been required to give additional tithes to the Church? It would seem unlikely. And if Jewish Christians, especially in Judea, did not separately tithe to the Church, would Jewish Christians have tithed locally in Rome or Corinth? We are not told. But this is the point: It doesn't matter!

All of Paul's writings were written during a time of transition. The Temple still stood; the priests were still in their offices; tithing was being practiced; the Law was being fulfilled -- with Jesus Himself having confirmed both the responsibility of men to pay tithes and the priests' right to take tithes.

The question of tithing was moot to Paul -- rather mundane in light of his enormous spiritual understanding and responsibilities. Tithing just was not an issue -- and would never have become one since Christ was going to return in their lifetime just after the destruction of the Temple, or so Paul thought.

But when that expectation was not likely to occur, when the Temple was going to be destroyed and Christ not immediately return, then tithing became an issue -- not tithing itself, which was obviously law, but rather who could and/or would receive the tithes. Consequently the book of Hebrews -- with Paul's powerful and profound references to Abraham, the progenitor of Levi, paying tithes to Melchisedec, the spiritual progenitor of God's ministers -- to provide the needed understanding.

One could even speculate that one purpose for the book of Hebrews, which Paul apparently wrote to prepare Jewish Christians for the fall of the Temple and Jerusalem, was to explain why tithes should then be given to God's ministers since the priesthood had been changed. Perhaps up to this point, the New Testament leaders had not taught most Jewish converts to tithe to the Church, since tithing to the Temple was still extant and obligatory under the Law. But now, with the imminent prospect of its destruction, Paul might well have been revealing a new approach to tithing. Since Paul had earlier thought that Christ would return immediately after the destruction of the Temple, this would have made any discussion of tithing -- especially for Jews -- meaningless and irrelevant. Continuing this admittedly speculative line of reasoning, by the time Paul wrote Hebrews he came to know, by natural perception and/or supernatural revelation, that a period of time would ensue between the destruction of the Temple and Christ's return -- a period of time when God's ministers would have to administer God's tithes. For whatever "the law" in Hebrews 7:12 refers to, there can be no doubt that the example Paul used to lead up to and to illustrate the change proclaimed by this monumental verse is tithing!

In summary, the question of whether Paul did or did not "teach tithing" is -- perhaps surprisingly, perhaps shockingly -- irrele-

vant! One must understand the complex religious milieu of 1st century Judaism and the transitional time period of pre-A.D. 70 to fully appreciate why this is so. Only then can the overall biblical principles of tithing -- the powerful example of Abraham and Jacob, the piercing indictment of Malachi, the specific affirmation by Jesus -- clearly come shining through as a primary way to honor and worship the Great God who created us to be His sons in the flesh and who called us to be His sons in the spirit.

## THE LAW OF HEBREWS 7

Paul wrote that "the priesthood being changed, there is made of necessity a change also of the law" (Hebrews 7:12). What change of the law did he mean?

It has been said that the main point of the chapter is tithing --firstly under the Melchisedec priesthood, and then under the Levitical. With the superseding of the latter by Jesus Christ as high priest, there has been (we have said) a change in the law of tithing according to verse 12. Tithes previously paid to Levites must now be paid to Jesus Christ who is of the order of Melchisedec. However, if full consideration is given to the context and theme of this chapter, and the rest of the book, it will be seen that this passage speaks directly of another matter.

### Theme of Hebrews

In order to appreciate fully the contents of this chapter, it will be necessary to briefly examine the overall theme of the book. That theme is the high priesthood of Jesus Christ, and it runs through the book, interrupted by some digressions, from chapter 1 to the middle of chapter 10.

Hebrews (it will be assumed here that Paul is the author) begins by pointing out that "God...has in these last days spoken unto us by his Son, whom he hath appointed heir of all things" (Hebrews 1:1,2). As heir of the universe, Jesus holds now a special position: "...who...when he had by himself purged our sins, sat down on the right hand of the Majesty on high; being made so much better than the angels, as he has by inheritance obtained a more excellent name than they" (verses 3,4). There follow a series of quotes about Christ's superiority over angels, and the theme then picks up again in chapter 2 with a description of how this superior status was achieved. "For it became him (God the Father)..., in bringing many sons unto glory, to make the captain of their salvation perfect through sufferings...Wherefore in all things it behoved him to be made like unto his brethren, that he might be a merciful and faithful high priest..." (2:10,17). Very rapidly, thus, the reader is introduced to Christ's exalted position as heavenly high priest.

What follows for the next eight chapters is a detailed discussion of the nature and function of that high priesthood.

### Jesus as Heavenly High Priest

"Wherefore, holy brethren,....consider the apostle and high priest of our profession, Jesus Christ;..." (3:1). First to be stressed is his faithfulness (3:2), and after a digression about

the "rest to the people of God" (4:9), the main theme is picked up again. "Seeing then that we have a great high priest,...Jesus the Son of God, let us hold fast....For, we have not a high priest which cannot be touched with the feelings of our infirmities; but was in all points tempted like as we are, yet without sin" (4:14,15). Jesus had to qualify for his exalted office, and he did it through suffering. "And being made perfect, he became the author of eternal salvation unto all them that obey him; called of God a high priest after the order of Melchisedec" (5,9,10). With the final statement the author now stands on the threshold of chapter 7.

#### Differences Between Christ and Aaronic Priests

The object of the author so far has been to introduce several elements representing the superiority of Christ's office. He is greater than the angels, and this not in spite of but because of his incarnation. He is also superior to Moses (3:1-6). And, most important, he is superior to the Aaronic high priest: the latter had to offer sacrifices for his own sin (5:3), but Christ was sinless. In this way, then, Christ's office and the differences between him and the Aaronic priesthood have all been introduced prior to chapter 7.

#### Christ Like Melchisedec

The person of Melchisedec appears here as an illustration of Jesus' qualifications for the high priesthood. It is pointed out that "no man taketh this honor unto himself, but he that is called of God, as was Aaron" (v. 4, cf. Ex. 28:1). The divine appointment of Christ is found in two scriptures, Psalm 2:7 and 110:4, the latter saying: "Thou art a priest for ever after the order of Melchisedec."

What is meant by "order of Melchisedec"? In the Hebrew the word does not occur often. The usual meaning given is position or rank, although it is used also in the sense of "in regard of" (Ecc. 8:2) or "to the end that" (Ecc. 7:14). In New Testament Greek it would appear to be best reflected by "according to the nature of," or "just like," with reference not only to the higher rank, but also to the entirely different nature of Melchisedec's priesthood (Arndt and Gingrich, p. 811). It should be noted, however, that the reference is not to an order of priests in the sense of a monastic order, but expresses rather a simple comparison. Semantically, therefore, it would be incorrect to speak of a "Levitical order" or of a "Melchisedec order" of priests. Christ is simply like Melchisedec.

#### Conclusions Before Chapter 7

Before entering into chapter 7, therefore, the discussion has already been brought to the matter of comparison between the Aaronic



priesthood and the priestly office of Jesus Christ. On the one hand, the Aaronic is human, corruptible and subject to frailties. On the other, Christ is the immortal Son of God who holds the office by divine appointment and is "made an high priest for ever after the order of Melchisedec" (6:20). With all this, however, has also been introduced a problem, for according to the law only a descendant of Aaron can be high priest (Ex. 40:15). Christ was of Judah and legally not eligible for the priesthood. Paul, therefore, will have to explain how Christ can occupy an office which was actually promised to another tribe (Num. 25:13).

#### Paul's Summary of Chapter 7

After the discussion of chapter 7, it is important to note, Paul pauses to make a summary of what has just been said. "Now of the things which we have spoken this is the sum: We have such an high priest, who is set on the right hand of the throne of the Majesty on high" (8:1). The subject is not the change of the law, or some new topic. It is still the priestly office of Christ. Whatever the intervening chapter 7 deals with, here is a good indication that it is within the overall context of the already established theme: how much greater, and legally established, is the office of Jesus Christ our high priest than that of Aaron.

#### Melchisedec Again

The theme of chapter 7 is introduced by the thought that Jesus is "made a high priest for ever after the order of Melchisedec" (6:20). The first verses echo this concept by showing that Melchisedec is eternal too. "For this Melchisedec, king of Salem, priest of the most high God...abideth a priest continually" (v. 1-3). The meager details of Genesis 14 reinforce this point: "Without father, without mother, without descent," simply means that he is devoid of any genealogy. Unlike the Aaronic priests, to whom pure family descent was vital (Ezra 2:62), Melchisedec's birth is never mentioned, neither his death. Having no beginning, since none is mentioned, he also has no end. In the brief episode of Genesis he only appears as a priest of God.

#### How Great Christ Is

Tithing is mentioned in verse 2, but discussion of it is held over till verse 4. The reason for introducing it is right in line with the theme developed so far, the greatness and primacy of priestly office of Melchisedec. The writer's purpose is to illustrate this greatness by using two simple examples: tithing and blessing. After recounting some of the historical facts about Melchisedec in the first three verses, the writer establishes his theme and purpose in the following verse:

Now consider how great this man was, unto whom

even the patriarch Abraham gave the tenth of the spoils (v.4).

Tithing serves as an illustration of how much better, how much more superior, is Christ, our high priest, than the Aaronic priesthood. By the very act of giving a tenth Abraham acknowledged Melchisedec's superiority. The Levites took tithes of the people (v. 5), yet their ancestor Abraham tithed to Melchisedec (v. 6-9). Melchisedec, therefore, is shown to be superior to the Levites, and, since Christ is a high priest "after the order of Melchisedec," it follows that he is superior to the Aaronic priesthood.

The same is also done with the matter of blessing. Like tithing, it is here used as an illustration to prove a point. Melchisedec blessed Abraham (v. 1), and since always "the less is blessed of the better" (v. 7), it follows that Abraham (the ancestor of Levi) is the less and Melchisedec the better. Both blessing and tithing are illustrations, not issues in themselves. But it must be also noted that Melchisedec is a tithe-accepting priest. Note the specific statement Paul makes: "And here on the one hand, men subject to death are receiving tithes, but there (on the other hand) he, Melchisedec, receives them, concerning whom the testimony is that he is living" (Hebrews 7:8, Wuest translation).

#### A New Topic

At verse ten the reference to tithing finishes. Next Paul turns to a different comparison of the Aaronic priesthood with that of Christ (v. 11-25). He begins it with the concept of perfection. If perfection were attainable by or through the Levitical system, then there would have been no need for a different priesthood.

The object of the law, referred to parenthetically, was to prepare the people for "perfection." Ideally the priesthood, by administering the law, was to bring about this "perfection." But the Aaronic priesthood itself was only human and the very fact that a different priesthood was promised (Ps. 110:4) and had come pre-supposes the limited effectiveness of the Aaronic.

#### Change in the Law

Verse 12 is another parenthetical phrase. It seeks to express as a principle what has already been partially stated earlier: "For the priesthood being transferred, of necessity also of law a transferral (change) takes place (happens)" (a literal translation). (James Moffatt puts it: "For when the priesthood is changed, a change of law necessarily follows" [A Critical and Exegetical Commentary on the Epistle to the Hebrews, p. 95]. B.F. Westcott rendered it: "For when the priesthood is changed, there is made also of necessity a change of law" [The Epistle to the Hebrews, p. 179].) As far back as 5:10, of course, Paul was beginning to point out that the priesthood has been changed. It follows, he is saying

that there is a consequent change of law.

#### Which Law?

It has been commonly believed that Paul was referring to the law of tithing. Yet tithing, as already pointed out, was only broached to illustrate something else, the discussion of which terminated with verse 10.

References to "law" or "the law" are found throughout this chapter, not just in verse 12 or in connection with tithing. As we have already seen, it was under the Levites that "the people received the law" (v. 11). This law contained "commandments to take tithes of the people" (v. 5; cf. Num. 18:26), it embodied a "carnal commandment" dealing with the appointment of high priests (v. 16), "the law maketh men high priests" (v. 28), and according to this law "the priests offered sacrifices" (8:4).

The law mentioned here was administered by the Levites (v. 11), but "made nothing perfect" (v. 19). It is the law that contained commandments about sacrifices, ordination of priests, and taking tithes. It is nothing other than the legal administration as it was carried out by the Levites under the Old Covenant, which was simply a schoolmaster until Christ (Gal. 3:24). This law made nothing perfect. And this is why Paul explains that perfection was not by the Levitical priesthood, and that another high priest must come.

Verse 5, quoted earlier, referred to one of the commandments in this law -- the commandment regarding the taking of tithes. The Levites "have a commandment to take tithes of the people, according to the law." The law concerned the priesthood; one commandment concerned their taking the tithes. This is a fine but important distinction.

#### Why a Change in the Law

According to the law, only the sons of Aaron, from the tribe of Levi, could serve in the priesthood, giving "attendance at the altar." Numbers 18 specified this:

And the Lord said unto Aaron, Thou and thy sons, and thy father's house with thee shall bear the iniquity (responsibility) of the sanctuary, and thou and thy sons with thee shall bear the iniquity of your priesthood (Numbers 18:1).

But Christ came from Judah.

For He (Christ) of whom these things are spoken (in the Psalms) pertaineth to another tribe, of which no man gave attendance at the altar. For it is evident that our Lord sprang out of Judah; of which tribe Moses (in the

law) spake nothing concerning the priesthood (v. 13, 14).

Christ was not descended from Levi, therefore, under this legislation ineligible to be a priest. Yet God had declared him to be high priest (Ps. 110:4). This very fact of Jesus becoming high priest, therefore, automatically constitutes a change in the law.

And it is yet far more evident for that after the similitude of Melchisedec there ariseth another priest, who is made, not after the law of a carnal commandment [which gave the priesthood by inheritance (Num. 18) to members of a certain family] but after the power of an endless life ["Thou art a priest, for ever"]. For he [the Psalmist] testifieth, Thou art a priest for ever after the order of Melchisedec. For there is verily a disannulling of the commandment going before [preceding] for the weakness and unprofitableness thereof. For the law made nothing perfect, but the bringing in of a better hope [through Christ] did; by the which we draw nigh unto God (vs. 15-19).

#### What Was Changed?

The commandment referred to is the one specifying that the priesthood should be of Aaron. Like the command to take tithes (v. 5), it was part of the overall law. But it was weak and unprofitable because it gave the office to men who were not able to bring about perfection. "For the law maketh men high priests which have infirmity" (v. 28). The appointment of Christ, however, completely annulled this commandment, thus bringing about a needed change in the law (of which it was a part).

For the priesthood being changed, there is made of necessity a change also of the law (v. 12).

For the law maketh men high priests which have infirmity; but the word of the oath which was since the law maketh the Son, who is consecrated for evermore (v. 28).

The succession of the priesthood is the part of the law referred to here that was changed. This simply shows that one commandment of the Levitical legislation formed under the Old Covenant is now annulled. But it opens up to the reader the logical question of whether tithing now should be related to the order of Melchisedec rather than Levi.

#### A Broader Change Also

This change in the law, allowing Christ to be high priest, also produced a change of much broader aspects. It established the great

and perfect high priest about whom Paul has been writing since the beginning of the book. In verse 11 Paul said: "If therefore perfection were by the Levitical priesthood," then there would have been no need for the priesthood of Melchisedec. Why not? Because the Levites, who administered the law (v. 11 parentheses) would be able to make people perfect. But the Levites themselves were not perfect; they were "men...which have infirmity" (v. 28). And "the law [as administered by these Levites] made nothing perfect" (v. 19). The sacrifices "could not make him that did the service perfect" (9:9). "For the law having a shadow of good things to come,...can never with those sacrifices...make the comers thereunto perfect" (10:1). It was impossible to achieve godly perfection under the Levitical dispensation of the law.

### A Perfect Priesthood

But now the priesthood has been changed. Instead of the Levitical system with its priests "which have infirmity," there is now Jesus Christ, who, being made perfect, "became the author of eternal salvation unto all them that obey him" (5:9). This is the high theme of the book. The priesthood has been changed to a divine and perfect one which has the power to dispense perfection to others.

Therefore, there is also a corresponding change in the application of the law. There was nothing inherently bad about the law. It was good. But under the administration of a temporal priesthood "the law made nothing perfect" (v. 19). Paul points out that it was "weak" (v. 18), "weak through flesh" (Rom. 8:3), because both they which received it as well as they which dispensed it were flesh. But now Christ, being himself perfect, has wrought a change. He has become our high priest, both actually and legally. He is perfect and eternal, and he is able to dispense the law in a way that was impossible by the Aaronic priests. He writes the law in the mind and in the heart (8:10). In that way the law has been changed to where it can make men perfect.

### Perfection Possible Through Christ

This is the reason why Paul stresses throughout the book the high priestly office of Jesus Christ and his superiority over the Aaronic dispensation. Jesus is "a priest for ever" (vs. 16, 17). He, unlike the descendants of Aaron, was made high priest by an oath of God (vs. 20-22). The Aaronic priesthood passed from man to man because of death, but Christ's priestly office is unchangeable (vs. 23, 24). "Wherefore," Paul observes, "he is able also to save them to the uttermost that come unto God by him" (v. 25). As a final contrast, Paul adds: "For the law maketh men high priests which have infirmity; but the word of the oath, which was since the law [i.e., Ps. 110:47], maketh the Son, who is consecrated for evermore" (v. 28). Such is the position of Jesus as our eternal heavenly high priest.

### Paul's Summary

The subject of Jesus as high priest was introduced early in this epistle, and already before the seventh chapter the connection with Melchisedec was made. In chapter seven itself Paul first marked the characteristics of Melchisedec (vs. 1-3), then determined his relation to the Levitical priesthood by the illustrations of tithing and blessing (vs. 4-10), and lastly compared the Levitical priesthood with that of Christ. "Now," in recapping this chapter, he says, "of the things which we have spoken this is the sum: We have such a high priest, who is set on the right hand of the throne of the Majesty in the heavens" (8:1).

### Perfection Under New Covenant

Christ has "obtained a more excellent ministry" and is therefore "the mediator of a better covenant...established on better promises" (8:6). According to this new covenant, the law is being written "in their hearts" (8:8-12). Under the first covenant the high priest made atonement in the temple year by year (9:1-10, 25), but Christ entered in once and for all "to put away sin by the sacrifice of himself" (vs. 11, 12, 26). In chapter ten he once more points out that through the Levitical sacrifices alone "the law... can never...make the comers thereunto perfect" (v. 1). "And every priest stands daily ministering and offering oftentimes the same sacrifices, which can never take away sins (v. 11). By contrast Christ, "after he had offered one sacrifice for sins for ever, sat down on the right hand of God....For by one offering he hath perfected for ever them that are sanctified" (vs. 12, 14). Thus the perfection that was impossible to achieve under the Levitical system (7:11) has been realized under and because of the more superior Melchisedec high priesthood of Christ.

### Conclusion

Having followed the main theme of the epistle to the point at which Paul draws a conclusion, it may now be possible to offer the following observations:

1. The book of Hebrews is, in its main theme, encouraging and exhortative, not corrective. It seeks to steady and rally a people whose fiber of loyal faith had begun to sag. Once, at the outset of their Christian life, they had manfully borne mob violence (10:32). Now the more violent forms of persecution had apparently passed, and life had settled down to a day-to-day endurance of social stigma and contempt. This disconcerting environment was threatening to take the heart out of them. And that is what the epistle is endeavoring to rectify. It does not seek to redefine laws in detail or change practices in the church.

2. Chapter 7 uses tithing as an illustration, but gives no

instructions regarding its administration among the readers of the epistle.

3. Tithing is referred to as a commandment which is part of a larger body of law. A broad change of law does not always constitute a corresponding change in each specific commandment -- the commandment to take tithes, for example; but it may equally well imply the possibility of such a corresponding change -- especially since Melchisedec is a tithe-accepting priest in Genesis 14 and since the need to support a defunct priesthood would appear unnecessary.

4. The "commandment to take tithes" in 7:5 is not identical with the "law" of verse 12.

5. There is a "Melchisedec priesthood," but it is limited to Christ. The Aaronic passed from man to man, but the other is unchangeable (7:23, 24). There is only one mediator between God and man, and that is Christ (I Tim. 2:5).

6. The change in the priesthood was a transferral from the Aaronic to the Melchisedec, which as a consequence includes broad changes from imperfect to perfect, mortal to immortal, temporal and temporary to heavenly and eternal. The question of a financial support system is not an issue being directly addressed in Hebrews. Its resolution must be derived from an understanding of the origin and purpose of the support system in the law -- i.e., Numbers 18 and from an understanding of the implications that Melchisedec is described as a tithe-accepting priest in Genesis 14.

7. The change in the law of 7:12 was the change effected by Psalm 110:4, which allowed a non-Aaronite to become high Priest.

THE HISTORY OF TITHING IN CHRISTENDOM

How and when did tithing in Catholic and later Protestant practice originate?

And what about tithing in the Church of God?

In Early Catholic History

We find the following admission from Monastic Tithes -- From Their Origins to the 12th Century, Cambridge, 1964: "Very little is known about the actual payment of tithes in the first centuries of Christianity" (p. 19). But, "By the fifth and sixth centuries tithes were well established in the old areas of Christianity in the West" (p. 20).

The nineteenth century Hastings Encyclopedia of Religion and Ethics, article "Tithes," comments on tithing in the Catholic world in the first four centuries:

In the Christian Church the need of supporting the clergy, who were early withdrawn from secular business, was recognized, but the system of tithes was not generally resorted to for several centuries....

Until the 4th century little is heard of it, and some writers regard the matter from a totally different point of view from that which was later adopted. Irenaeus [c. A.D. 200], referring to tithes in the Jewish system, says characteristically that Christians, as "those who have received liberty, set aside all their possessions for the Lord's purposes, bestowing joyfully and freely not the less valuable portions of their property." Origen [early 3rd century] regards tithes as something to be far exceeded in Christian giving, and Epiphanius [c. A.D. 400] regards the tithe as something due by Christians to God, though he and others are prompted also by the finer ideal of freedom in all Christian giving. [pp. 348-349]

Hastings points out regarding Augustine, Ambrose, Paul the Deacon, Caesar of Arles and perhaps Jerome, who later came to advocate tithing, that "their views were not generally accepted in the Eastern Church."

The New Catholic Encyclopedia, article "Tithes," expresses the Roman view of tithing in the Catholic Church in the first centuries. "The early church had no tithing system. The tithes of the Old Testament were regarded as abrogated by the law of Christ. It was not that no need of supporting the Church existed or was recognized, but that other means appeared to suffice. Irenaeus and Origen spoke rather disparagingly of the institution of tithes as though there



were something mean in it and unworthy of the generosity of Christians. But as the Church expanded and its material needs grew more numerous and complex it became necessary to adopt a definite rule to which people could be held either by a sense of moral obligation or by a precept of positive law. The tithing of the Old Law provided an obvious model and it began to be taught...."

The role played in this decision by the prevalent practice of paganism, in addition to that which could be borrowed and reinstated from the Old Testament, should not be forgotten. For in the pagan world the practice of collecting the tenth or tithe existed, "a form of taxation, secular and ecclesiastical.... The custom was almost universal in antiquity" (Encyclopedia Britannica, 11th ed., "Tithes").

Even in the West, tithing was not regarded as compulsory for Catholics until the Second Council of Macon decreed in A.D. 585:

The faithful should restore the ancient custom and should each give to the clergy who administer the ceremonies to the people their tithes, which the priest may use either for the poor or for the redemption of captives, while by their prayers they seek peace and deliverance for the people. Let anyone who scorns these most beneficial statutes be severed forever from the Church. Constable, Monastic Tithes -- From Their Origins to the 12th Century, pp. 21-22.]

But it was really the capitulary of Charlemagne in A.D. 779 that established tithing to the Church of Rome as a matter of law, enforced on every resident of his realm (ibid., pp. 28-29).

By the thirteenth century the tithe was extended from the fruits of the earth to all kinds of profit and wages.

#### Tithes in English-Speaking Lands

"Pope Adrian in A.D. 785 enjoined payment of tithe on the Anglo-Saxon Church.... Towards [A.D. 950] the growth of parish churches was attended by their endowment with part of the tithe paid by the landowner, who was usually the founder of the church..." (Hastings, p. 349).

From this grew the hold of the Church of England on the economy of Britain, Ireland and some British colonies. As in other countries, the established church received a tax from all citizens.

In the 18th and 19th centuries events rapidly changed. In France, "The French Revolution brought tithing as a general method of Church support to an end.... In the U.S. no tithing system was ever generally employed..." (New Catholic Encyclopedia X, p. 175).

In Britain, "By the act of 1835, tithe, with a few exceptions, was now commuted for a fixed rent-charge...which inflation soon made nominal" (Hastings, p. 349). This was followed by an actual dis-establishing of the Church of England in Ireland, Wales, West Indies, etc.

With America free from any established church, and tithes in British lands virtually no longer taken as before by governmental authority, and given the apparent need for more financial strength to evangelize the unchurched and the world, some later Protestant sects reintroduced tithing in their denominations.

### Centuries of Silence

The very limited history of the true Churches of God during the ages since the death of the apostles reveals no evidence on tithing as far as the Church today is aware. The Waldenses (at a comparatively late date in their checkered history) practiced a threefold division of monies according to the general pattern of the three purposes of Old Testament tithing. There is no direct proof that these monies were tithes, however. The early Anabaptists (sixteenth century) spoke and wrote dogmatically against the worldly system of tithes then enforced by the established churches -- Catholic, Lutheran and Calvinistic.

The Seventh Day Baptist Memorial, vol. 2, (1853), p. 40-44, reprinted an address originally delivered to the board of directors of the United Missionary Society in Alfred, N.Y. (Seventh Day Baptist) and printed in the first issue of the Seventh-Day Baptist Missionary Magazine in August 1821. The address shows that these converts from the Sunday Baptists were questioning and discussing whether their people were expected by God to give even sufficient amounts as contributions or gifts to enable a minister to go for the gospel's sake beyond his immediate area where he was able to support himself by his own labor. The SDB Church was at that time sending men out on several-month tours in the U.S., and they generally received as they went a sufficient amount from the people to approximately pay the salary they had agreed to go for (any shortage being made up for from the treasury of the General Conference from general offerings, received presumably from the people at their meetings, much as any Sunday church receives offering by passing the basket or by permanent offering box). Tithing was not being done. There is no mention of the word "tithe" in the entire address, and unquestionably the whole tenor of it shows such a thing was unheard of. At most a few may have practiced a principle of regular planned offerings (see Bailey, Seventh Day Baptist Conference, p. 203-204).

### Sabbatarian Tithing

Now we take a look at later Sabbath-keeping groups in the nineteenth century whose members came out of mainly non-tithing Protestant sects and who flocked to the remnants of the Church of God in the

1830's to the 1850's.

"The lack of means for evangelism led to the formation in April of 1858 of a Bible class conducted by J.N. Andrews in Battle Creek to study the biblical principles of support of the ministry. The group came to the conclusion that regular and proportional giving was the ordained method of the Bible. They recommended a plan of 'Systematic Benevolence' on the tithing principle. The plan...was ...adopted...."

"A tenth was not mentioned in the 1859 plan as the suggested rate of contribution, but that came by the end of 1860. However, at that time it applied only to income from property...."

"Through the 1860's and early 1870's the notion of one tenth of income from every source as the base of systematic giving appeared more and more frequently...." It was adopted as an official doctrine of the Seventh Day Adventist Church in 1879: "Resolved: That all our brethren and sisters should regard it their duty to tithe all their income at the time they receive it" (Seventh Day Adventist Encyclopedia, "Systematic Benevolence").

("Besides the first one tenth of individual income SDA's are urged to give freewill offering from the nine tenths to other projects ...'Second Tithe.' Many SDA's allot a second tenth, an amount equal to the tithe, to provide for these various freewill offerings. The phrase 'second tithe' is thus used to denote a budgeted amount for the total of the voluntary offerings" (Ibid. "Tithe"/).)

#### The Church of God

At the time the Seventh Day Adventists were organizing in 1860 and attempting to include all Sabbath keepers in their organization, objection was made to the Systematic Benevolence practice (Review and Herald, Jan. 29, 1861). Those who refused to participate in that organization and later, as the Church of God, centered their headquarters organization at Stanberry, Missouri, apparently had no public stand on tithing at that time. Later, however, the situation changed.

In 1881, W.C. Long, a Stanberry leader and shortly afterward editor of the church magazine, advocated publicly the practice of tithing. In 1905 at the end of W.C. Long's tenure, the General Conference adopted the following resolutions.

Resolved, that we reaffirm our belief in tithes and offerings as the Bible means of such support and that the tithes belong to the Lord the same as the Sabbath.

Resolved, that we recommend that the tithe from each state shall be sent to the treasurer of that State Conference who shall pay a tithe of such tithe to the treasurer of the General Conference for the

work of spreading the Gospel in the regions beyond  
John Kiesz, History of the Church of God 7th Day.

#### Our Modern-Day Example

In the Autobiography of Herbert W. Armstrong, 1973 edition, we can find points which illuminate how the knowledge of tithing came to the attention of Mr. Armstrong.

On page 412 we read: "I had known that the Bible had quite a little to say about tithing one's income. Yet somehow, it had never become quite clear...I made a special and thorough study of this matter of tithing. We saw the mistake we had been making and started a definite practice of strict tithing. We had only a very little on hand, but we sent a tenth of it, plus an offering, to the Oregon Conference treasurer. That very day, the way opened for us to be able to stock up at home with a reasonable abundance of food...we have never from that day had to be actually hungry...because of financial poverty. We have since heard of scores and scores of case histories of the experiences of others who were immediately prospered, once they began tithing. But we ourselves had to live through this same experience...the hard way."

On page 498 we find information on the income that began to support a half-hour broadcast. There is a list of individuals who contributed to the cost. It totals \$6.50 a month. "It may seem a little strange today that some were able to pledge only 25¢ or 50¢ a month. Perhaps we have been spoiled by today's prosperity. Perhaps we have forgotten those bottom depression days. But at that time, 25¢ or 50¢ per month, over and above tithes and regular offerings, as a special pledge, may have meant considerable sacrifice."

On page 416, we find the way Mr. Armstrong was supported, as most likely was the apostle Paul. "The condition of the conference treasury allowed them to pay me only \$3 per week salary. However, most of the members were farmers, and they promised to supply us with vegetables and such foodstuffs as they raised. Also, they paid our house rent -- I believe \$5 or \$7 per month, and purchased for us a certain amount of food. This consisted of 100-pound sacks of whole wheat flour, large sacks of beans, large bags of raw sugar -- the kind of food that provided 'the mostest for the leastest.'

"The \$3 cash salary per week then, was to cover butter, milk, water, and light and clothes -- if any."

On page 448, another factor comes to light. "Of course, a few offerings were by this time being handed to me personally -- but they were usually a dollar or less, and averaged less than the \$3 weekly salary."

We may plainly discern here a cash salary and rent paid from tithes sent to the conference treasury, and foodstuffs being both bought from tithes and received as actual produce tithed by farming

members, not turned into cash. In addition, freewill offerings were given at irregular intervals. Pledges were given for the evangelistic arm of the church, in addition to both the tithes and offerings which were supplied for personal support of Mr. Armstrong and his family.

The Church of God with which Herbert W. and Loma D. Armstrong fellowshipped in the early 1930's was a tithing, Sabbath-keeping church. Many of its members came out of various denominations over the years and began to keep the Sabbath and pay the tithe, two practices generally forgotten in the world of Christianity.

In addition, the knowledge of the Holy Days and their support system, the Festival tithe, were restored. So also the tithe for the poor -- and many other doctrines and practices of the Bible neglected by many of God's own people in recent centuries. Never has there been such a restoration of truth since biblical times.

TITHING ANALOGIES

In the August plenary session on tithing, Garner Ted Armstrong drew analogies between tithing and both praying and marital relations -- which, although not directly defined as "laws," are deeply personal activities. These analogies generate an interesting rebuttal to the rather dubious argument that the "10% component" of tithing is "physical" and unimportant when compared to the "giving component," which is "spiritual" and most important.

Suppose the word "prayer" in Hebrew literally meant "1/2 hour" and the word "marital relations" literally meant "never on Sabbath" -- just as the word "tithe" literally does mean "tenth." So every time the word "prayer" appears you must understand "1/2 hour," and every time the word "marital relations" appears, you must understand "never on Sabbath" -- just as whenever the word "tithe" appears you must understand "tenth." Furthermore, suppose the Creator God in the Old Testament not only strictly commanded 1/2-hour prayers and never-on-Sabbath marital relations (just as He commands giving the "tenth"), but gave specific dire curses when these were broken (again, just as for "tenting").

Now, what would be our reaction if the New Testament commanded both prayer and marital relations, but the Greek words did not convey the precise meaning of "1/2 hour" and "never on Sabbath"? Would we feel the law had been abrogated? Would we conclude that the Hebrew "1/2 hour" and "never on Sabbath" now, under the New Testament, had absolutely no relevance for our lives, even though our Creator had so designed these very words to mean what they did in the original Hebrew? Would a converted Christian, seeking God's absolute direction for his life, ever want to deviate from God's clear expressed desire -- even if he lexically or "legally" could?

Obviously, "1/2 hour" and "never on Sabbath" are humorously chosen to make a point. They would, of course, be absurdly restrictive, and God would never have so encumbered human beings with such Pharisaical trivia. But God could have done so -- and, if so, what would our reaction have been? Would we have wanted to conform to God's wishes?

Now, in reality, God did, in His wisdom, create the word "tithing" to literally mean "tenting" and to be directly so used throughout His inspired Word -- in Hebrew and in Greek -- for expressing personal worship as well as for absolute commands.

Do we, as Spirit-begotten sons of God, have to be hit over the head again and again by absolute dictates of a Heavenly Father struggling to force us to obey? -- or do we rather search God's Word to be instantly reactive to our Creator's slightest suggestion?

Can we then ignore God's much-emphasized 10% -- whether it be unequivocal command, strong request, simple desire, or even slightest suggestion?

Another analogy can be drawn between the "10% component" of tithing and the strictly defined limits of Sabbath observance: sunset to sunset. There is no question but that God bound the Sabbath in the Old Testament with very specifically described boundaries -- it begins at sunset and ends at sunset. This is an extremely precise -- would some say, Pharisaical? -- limit of a 24-hour period that God has sanctified as holy time. Must precision always connote Pharisaism? If the "spiritual freedom" of the New Testament allows Christians to choose any method of "giving" and ignore the 10% tithing system so firmly commanded by God in the Old Testament, why don't they have the same "spiritual freedom" to choose any 24-hour period of time for their "Sabbath"? -- and this is indeed the conclusion of some Protestant theology.

Nowhere in the New Testament is the Sabbath ever described as "from sunset to sunset." Why? Simply because it was not necessary -- it had already been done in the Old Testament and was, in New Testament times, deeply entrenched in the practices of the Jews. So deeply entrenched, in fact, that the Pharisees themselves were incredibly concerned with the exact time of sunset, even taking astronomical readings in order to determine it. Naturally, sunset is a very precise boundary -- there is a time when the sun has not gone down, and, a split second later, it has -- the Sabbath having begun at that precise instant. God still requires His people to keep the Sabbath in the New Testament, but does not define in the New Testament when it begins and when it ends. Does this now give us the license to keep the Sabbath between whatever hours we ourselves determine, either by contracting or expanding it?

God also requires us, and this is made very clear in the New Testament, that a Christian must give of his physical substance for a variety of reasons -- the main one being to support whatever work God is doing on the earth at any particular time. Since we have very precise definitions in the Old Testament with regard to giving the "tenth" as well as offerings, are these definitions Pharisaical trivia because of this precision? Certainly giving should be done from the heart, as perhaps tithing seldom was under the Old Covenant. By the same token, the Sabbath should be kept in the spirit, but does this mean we don't have to observe the outer limits of the Sabbath or that we can determine for ourselves not only which day, but how long, the Sabbath is? Not at all! Likewise, God has defined giving to God in the Bible, and the basic definition as well as example is that of the tenth. Should we, as Spirit-begotten Christians with a world-saving Work to do, do any less than was required of carnal-minded Israelites?