

SUBJECT **Tithes and Offerings**DATE ISSUED
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CHURCH ADMINISTRATION DEPARTMENT

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TITHES AND OFFERINGS

Review of Principles

and

Update of Policies

The following report is based on Mr. Herbert W. Armstrong's decisions and statements in a series of Pre-Conference Meetings with the Evangelists. It was finalized as policy by Mr. Armstrong at the 1973 Ministerial Conference.

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It is vitally important that all ministers teach what God teaches about tithing. Based on God's Laws, God's Church must have a standard worldwide policy, thus assuring unified and consistent application.

The broad principles of tithing must be defined from the Bible and co-ordinated from Headquarters. Likewise, all matters of judgment based on these tithing principles must also be Biblically founded and clearly spelled out from Pasadena. Such serious decisions must not be left to individuals in order that uniformity and consistency will be maintained throughout God's Church.

The following are overall guidelines prepared by Mr. Armstrong and the Evangelists for God's ministry. Individual ministers must make judgmental decisions based on these principles.

In practical fact, God's Laws are straightforward and simple.

I. THE BASIC PRINCIPLE OF TITHING: TITHE ON THE INCREASE RECEIVED FROM PRODUCTIVE EFFORT

Every human being who earns an increase is required to tithe. God owns everything (Ps. 24:1; Hag. 2:8, etc.) -- and He therefore requires that we return to Him, for His Work, 10% of all our increase (Gen. 14:20, 28:22; Num. 18; Heb. 7). God's Law applies to all people, Israelite and non-Israelite, converted and unconverted.

Mr. Herbert W. Armstrong specifically wrote: "We must tithe on 'increase' -- we define 'increase' as what we receive as a result of our productive effort."

(This "productive effort" is most often our own individual personal productive effort. In the case of collective or group effort, either the group must tithe as a whole or each individual must tithe on his or her share.)

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(We note that the term "productive effort" has a very broad range, including capital gains from property, dividends from stocks, interest from bank accounts, etc.)

II. TITHING FOR THE WAGE EARNER: TEN PERCENT OF GROSS INCOME

A wage earner must calculate all his tithes as ten percent of his gross income.

In certain circumstances, specific deductions can be made to generate an "adjusted gross income" on which tithes are paid. These deductions would include expenses needed for on-the-job travel -- such as gasoline -- if the company or employer did not reimburse the individual (e.g. many traveling salesmen). This on-the-job travel, remember, does not include the normal travel to and from the job.

Salary deductions -- all taxes, welfare, insurance, pensions, etc. -- are not to be deducted. Also items such as uniforms, tools and union dues are not to be deducted.

In countries where tithes and offerings cannot be deducted from the income for tax purposes, and/or in countries with extremely high tax rates, there is still some question as to what really is an individual's "adjusted gross income." Further study will be made on the issue.

III. WHERE THE RESPONSIBILITY LIES: WITH THE EARNER, NOT THE RECEIVER

All wealth -- all material goods and money -- was produced and earned at some point by someone through personal productive effort. That person -- the one who actually produced the goods or earned

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the money -- is the one responsible before God for the tithe on that increase.

Anyone who receives a gift or inheritance -- material goods or money earned or produced by someone else -- is not responsible to pay tithes on what he receives. He is not concerned about whether tithes had ever been paid on the goods or money. It is not his responsibility -- he need not tithe. (He should, of course, be willing to give an offering according to how God has blessed him. Principles relating to offerings are covered under section X.)

IV. GIFTS AND INHERITANCES: NO TITHES NECESSARY

Since Mr. Armstrong has judged, on the basis of the intent of the tithing law, that increase comes only as a result of "productive effort," it is clear that there is no command to tithe on gifts and inheritances. (Again, generous, cheerful offerings show our appreciation and are very pleasing to God.)

As an example, a man inherits \$10,000. It did not come from his own personal productive effort. Therefore, he need not tithe on it. (He should, however, give an offering -- with the man himself allowed to decide the amount.) If the man invests any part of the \$10,000, he must tithe on the earnings and/or the capital gains from the investment.

To illustrate the latter, suppose the same man invests \$5,000 of the \$10,000 in stocks. (He must, of course, always tithe on the dividends earned each year.) Now suppose the value of the stock increases to \$8,000 in two years and the man decides to sell out -- what does he pay tithes on? Not his original \$5,000 which he inherited -- but the capital gained through his own effort: \$8,000 - \$5,000 = \$3,000. An individual tithes only on the increase earned through his own personal productive effort.

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As another example, a woman receives a gift of an auto. Since she expended NO productive effort, she does not tithe. (See principle of offerings.)

V. THIRD TITHE, WELFARE, SOCIAL SECURITY, PENSIONS, UNION FUNDS, ETC.: NO TITHES NECESSARY

The same overall principle can now be applied to all other types of welfare-type income or regular assistance programs. When no productive effort on the part of the recipient has been involved, no tithes are required. There are no tithes required on any of the above.

Other sources of income in this same category on which there is no necessity to tithe are unemployment and disability insurance, Medicare, veterans' benefits, accident compensations, court settlements, child support, etc.

Since there are so many multitudinous variations of these types of assistance programs, in order to avoid letter-of-the-law technicalities, Mr. Armstrong has judged that tithes will not be required on any of them. (This enables the recipient to freely and thankfully give offerings as he is able.)

VI. MERCY AND FORGIVENESS: NO TITHES ON ACCUMULATED ASSETS

When a person comes to a knowledge of the truth (which includes tithing), he is not required to tithe on things acquired before this time. Thus exempted from tithes are all liquid and fixed assets at the time of conversion: all cash, stocks, bonds, businesses, properties, personal possessions, etc. No tithes are required on the capital (the "lump sum"), but tithes are, of course, to be paid on the increase (interest, dividends, rents, profits, etc.) from that time forth.

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For example, if a person has a piano, painting, etc. , at the time of his conversion and then, two years later, sells it for \$50 or \$5,000, no tithes are required. (Naturally, the greater one's personal assets, the greater the opportunity to serve God and His Work through voluntary offerings.)

However, when such possessions are a source of revenue to the individual -- his business or a means of investment -- he must tithe of the increase, or the capital gains, accrued from the time of conversion. An art dealer, for example, should have his paintings appraised so that he might accurately determine his increase whenever he should decide to sell any specific work.

VII. STOLEN TITHES: REPENTANCE IS THE KEY

If a person has not paid tithes, he has, in effect, stolen those tithes from God.

"Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings." (Malachi 3:8; K. J. V.)

"Well, can a man cheat God? And yet you are cheating me. 'How have we cheated thee?' you ask. By your tithes and offerings." (Moffatt)

"May man defraud God, that you defraud me? You ask, 'How have we defrauded thee?' Why, in tithes and contributions." (New English Bible)

Whether he voluntarily admits it or whether he was caught, the critical issue is whether the man or woman is really repentant.

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If a person is really repentant, he is under the blood of Jesus Christ and is forgiven. God has totally forgiven him -- and so must we. (The person's repentance is at least partially indicated by his desire to give especially generous offerings in recognition of his having stolen tithes in the past.)

(If a person has actually stolen money and/or properties [i. e. petty theft] directly from the Church, from an individual in the Church, or someone not in the Church, he must be willing to pay it back in full. Of course, any case of larceny or grand larceny must be reported to the civil authorities.)

If a person is NOT repentant, treat him as a thief and put him out of the Church.

VIII. SPLITTING THE TITHABLE INCOME: TO PRESERVE A CONVERTED-UNCONVERTED MARRIAGE

In a situation where a man in the Church has an antagonistic mate extremely opposed to tithing, he is allowed to consider, for the purpose of tithing, that his wife is entitled to half of his income. This means that the man will pay all three tithes, offerings, etc., on one-half of his income. (This privilege should only apply in those marriages which would be severely threatened if the converted husband would give ten percent of his income to God.)

IX. CHRISTIAN WOMAN WITH AN UNCONVERTED HUSBAND: TITHE OR DON'T WORK -- UNLESS ESSENTIAL FOR THE FAMILY

The following are guidelines for situations where a working woman in the Church has an antagonistic husband who demands that she not tithe.

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The woman is commanded to tithe on her income. She could say "I'll quit work," otherwise she must tithe on her income or she would be stealing from God. Exception: If the woman is required to work to supplement her husband's income -- because of children or absolute family necessity -- her income may be considered as not her money, but family income, since the husband has authority. But she should tithe even here IF her husband does not object.

X. THE BLESSINGS OF LIFE: FREEWILL OFFERINGS TO GOD

As we have seen, God has led Mr. Armstrong to conclude that there is no required tithe on many varieties of money and goods. This all the more puts the responsibility of service to God on the conscious volition of the individual. When no tithes are required, an individual's true relationship with God is put to the test.

God doesn't want people constantly worried about their precise tithing "obligations." Freely and cheerfully He has given, and so freely and cheerfully He wants His people to give.

We receive many things in our lives apart from the direct productive efforts of our own minds and hands. These are the "blessings of life" -- and God just isn't all that concerned about charging for them. But God does appreciate seeing the same attitude in us. Not "Get." But "Give"! God has given to us -- now we must learn to give to God. It's a process of "reciprocal give" -- without the artificial obedience of absolute dictation and initiative-sapping regimentation. There is no better way to express it than Deut. 16:17:

"Every man shall give as he is able, according to the blessing of the Lord thy God which He hath given thee." (K. J. V.)

"Every man must offer what he can afford, according as the Eternal your God has made you prosper." (Moffatt)

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"Each of you shall bring such a gift as he can in proportion to the blessings which the Lord your God has given you." (New English Bible)

God wants us to show our love for Him, His Work, His humanity, and His world. He wants us to go above and beyond (Luke 17:10).

God wants us to consider our blessings in life -- and then give to Him accordingly, as Paul expresses in II Cor. 9:6-7:

"But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver." (K. J. V.)

"Mark this: he who sows sparingly will reap sparingly, and he who sows generously will reap a generous harvest. Everyone is to give what he has made up his mind to give; there is to be no grudging or compulsion about it, for God loves the giver who gives cheerfully." (Moffatt)

"All I will say is that poor sowing means a poor harvest, and generous sowing means a generous harvest. Let everyone give as his heart tells him, neither grudgingly nor under compulsion, for God loves the man who gives cheerfully." (Phillips)

Just doing "our [begudging] duty" on a gift or inheritance would not develop anywhere near as much character or show anywhere near as much love as giving when it is not required. Oftentimes, an offering of considerably more than 10% can be appropriately and judiciously made. But this is entirely up to the individual.

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Balance in giving must always be stressed. Some could conceivably give more than they should -- possibly depriving their family of some essential commodities. God wants us to develop character by learning to be liberal in our support of His Work -- cheerfully going over and above the tithes that He requires -- without losing balance. As Moffatt put it, "He is not asked to give what he has not got." (II Cor. 8:12)

In practical fact, the principle of giving offerings on the blessings of life enables a person to express his own relationship with his Creator and Benefactor -- to show his love for God and zeal for His Work.

**Overall Guidelines:
In Individual Cases, Ministers Must Make Judgmental
Decisions Based on the Foregoing Principles**