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I have a memorial announcement that Mr. Takats thought I should make as distinct from the other more routine ones. Mrs. Evelyn N. Simmons, whom some of you know over a period of time, was a member for 10 years, 1910, in Waterloo, Iowa, and died the 20th of August 1976 of a heart attack. The fact that the traditional form of funeral was not held deserves the comment that I would make. Her only known living relatives did not and are not members and did not choose to come out here for any service and there was no fund available and in circumstances like that, the county I believe of Los Angeles does step in and when Mr. Takats counseled me, I did not feel that it was inappropriate since all of us in one way or another do make contributions to the public welfare funds through taxation to have this otherwise than that. I do not think that every marriage must be a great publicity show and I do not think that funerals need to be.

When my father died this year, who was not a member, we had a private funeral and in this sense we felt that the proper occasion here with no relatives available and no funding on their behalf was more appropriate for us to handle it in the fashion that we did and to memorialize her in an announcement before the church. I hope that all of you remember the contact you did have with her while she was among us. She was 66 years old and nearly two-thirds. I also want to mention that during this past week Mr. Miranda had called. I do not think he is here today, is he? Or is he? He was not feeling well and I believe Mr. Berg, if my request went over, I appreciate the fact that you did. Mr. Miranda has had a heart problem for many, many years and in the sense that he is here even has been in our midst all this time is remarkable in itself. I have also said that Mrs.

Hugh Mouk, who is well up in years now by all logic should have died years ago and she is still living and cheerful and bright. She cannot attend church services anymore physically speaking but those things we have to recognize with age. Today I would like to read the statement of the Worldwide Church of God, the ministerial conference of May 1976 on faith and financial responsibility. I will say that this particular one involved a significant amount of my own wording.

Each one of course of such statements reflect to some extent, I think that is inevitable, the approach to a topic used by the one who drafts the main framework.

Necessarily each one of the statements will therefore not be approached in the same manner that one individual might have approached all of them.

So you will understand and hear that the material represents essentially what the church teaches with the emphasis as I did feel necessary to present and edited to meet the general worldwide awareness of matters of financial responsibility at the level let's say of Mr. Dart, Robert Cume, Mr. Ted Armstrong, Mr. Herbert Armstrong, though I presume that he did not feel any need of specific editing of this.

I stated that the title is Statement on Faith and Financial Responsibility for the simple reason and I'll give some side comments since I edited most of the material in its initial form. I can therefore give some comments as to why it is worded in the fashion that it is because it is more than mere financial responsibility. It involves faith as well.

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

We collectively have all been given an enormous responsibility to preach God's witness and warning message to all nations and to baptize into Jesus Christ those whom he calls.

Indeed, it is the great commission and we're all part of it responsible to finance it with our tithes and offerings to the limit of our abilities as God blesses us. An overall financial concept.

Herbert W. Armstrong has long emphasized that one of the primary reasons why individuals are called today rather than in the future is to do the work of God collectively. Consequently, it is incumbent upon everyone in God's church to do his or her utmost to support the work in every way possible, including financially. This has been and is well appreciated by God's people who have continuously faithfully, generously, and cheerfully given of their resources so that the work of God could be done. As Garner Ted Armstrong has said, giving is commanded by God. It is essential that every person to whom God has given his spirit do everything in his power to enable God's message to reach and help others, just as others have made it possible for God's message to reach and help him.

God's work is a giving work, a work of love, a work desperately needed to bring hope and salvation to a world devoid of the former and ignorant of the latter. It must be in this context of God's people having been called to do the most important work on earth that these guidelines regarding the administration of tithing are presented. Background and basic situation.

For years the church has given the basic guideline. Tithe on the adjusted gross income.

In parenthesis, well, sometimes the term gross income was mistakenly used end of parenthesis.

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

Since this basic guideline was given back in the late 1930s, tremendous changes have occurred throughout the world, especially in the area of government tax structures. As a result, we have faced the immediate and understandable tendency to have the church issue new guidelines taking into consideration the many varied national tax structures. However, we soon would come to recognize that this approach is subject to pitfalls, not the least of which is hopelessly embroiling ourselves even further in the immediate complexities of man's torturous tax systems. There is also the need to clarify the principles on which expenditures may be legitimately deducted by the wage earner and businessman alike, such as costs of uniforms, tools, union dues, etc., required for the job, depreciation, capital gains, interest on business loans, etc., for the businessman, as well as income taxes, whether collected on the national or local level for both the wage earner and businessman.

Should the church involve itself in answering the multitudinous specific questions, which must inevitably come up? Decision on tithing administration The church policy on tithing administration is that the individual must make his own decisions in all these matters before his god on the basis of general principles set forth by the bible and administered by the church rather than have the church detail specifics.

The Worldwide Church of God reconfirms and re-emphasizes its adherence to the basic principle of tithing as established and exemplified in God's word. And in this context, each individual is led by God's spirit and as motivated by a deep desire to serve God and support his work, must conscientiously determine in his own personal situation his true increase.

Upon which to calculate his time. Should a carpenter deduct his tools, a factory worker, his uniform, a commuter, his travel expenses? Should an Australian businessman or office employee deduct his taxes? What about their American counterparts? The church's policy enunciated below puts the weight of responsibility in answering such questions where it rightfully belongs on the individual and at the same time achieves worldwide consistency and approach for the church and maintains God's law as it relates to tithing. It is the duty of each begotten son of God to examine biblical examples and determine appropriate guidelines which with prayer and deep personal reflection express God's mind in the matter of their personal incomes. In practical fact, our brethren should be giving offerings sufficiently above and beyond so that the strict differentiation of where the tithe ends and the offering begins becomes virtually meaningless. Actually, it's always been the practice of those who wish to ensure, that's a quoted word, they were giving generously to God to give sufficiently beyond the 10 percent so as to automatically avoid any possible error through honest misunderstanding which may have caused them to give less than an actual time. I think that if this principle were stated in every other area, including the race relations paper, there could be no misunderstanding of proper conduct, that it is the duty of each begotten son of God to examine biblical examples and determine appropriate guidelines which with prayer and deep personal reflection express God's mind in the matter of this, whatever it may be, whether tithing or some other subject.

We have gotten away unfortunately from the concept of the importance of biblical examples in support of law to the point that people want to do anything that is not expressly forbidden by law. Back to the paper. Before or after taxes, the general principle.

It is not the tithe that has become a burden but skyrocketing tax rates. The tithe, brethren, is always a tenth. It's never a burden and it's never more than a tenth or it is no longer a tithe. It's a ninth or an eighth. Taxation rates vary widely and are subject to constant adjustments.

If I may comment on the side, when God set the tithe, he set a limitation on himself.

No government can make that claim. Taxation rates vary widely and are subject to constant adjustments. Here are some background facts that will enable the ministry to clarify the general principle of relating one's increase to the many divergent tax structures that are extant.

A fundamental fact generally overlooked is that an ancient Israeli individual head of household was responsible for making his own decisions before his God as to what constituted increase. Nowhere in all the Bible are specific details or regulations given.

God's law provided for each head of household an area of land on which he did not have to pay property tax, much less rent or purchase price. This was the acme of financial security.

If you want to know the background, I will slowly comment on those verses that clearly indicate the basis on which you made a claim to land that was free of tax or tithing or anything so that you had a solid working basis. The chapters in Numbers are as follows. Numbers 32-1-5, Numbers 32-1-5, and also verses 33-42, same chapter, Numbers 27-11, and Joshua now, 13-19, and also verse 14, same chapter.

When God gave instructions about tithing cattle, he did not require the first animal that came down the chute, even though he could have. He asked for the tenth. If no tenth animal came through or passed under the rod, God didn't take anything. He simply didn't claim the first tenth, but only a tenth. Leviticus 27, verses 32-33. The conclusion is that the Israelites did tithe on the bulk of their income, but not on a strict, absolute gross income.

God allowed offerings to take care of that. We would be best advised to follow the same practices today and not generate an entire legal code governing the interpretation of increase.

In Israel, under Saul, 10% was exacted of the people for human government in addition to the tithing system God had instituted when he set up the nation in his own. The nation was set up in the days of Moses with a tithe. Then in the days of Saul, they instituted human government over and above and beyond the government of God in ancient Israel. Many other burdens were imposed by Saul beside the 10% tax. 1 Samuel 8, 10-18 explains that. The imposition of taxes in Saul's reign has an important bearing on the question of tithing before or after taxes to date.

Did Samuel make a ruling that Saul's tax was now deductible from one's increase prior to determining God's tithe? No such ruling is anywhere recorded. The Church today has no precedent for deciding that all taxes withheld from salaries are deductible prior to figuring the tithe.

On the other hand, the governments of this world seldom limit themselves to a 10% tax structure.

Many are collecting 25% in these blessed United States, 30% or 40% in Scandinavia, or more in income taxes, and that without any consideration in most cases of donations to charitable organizations. Most nations do not recognize as tax deductible tithes and offerings to religious institutions or donations to any non-profit institution as is allowed in the United States. To my knowledge, United States, Holland, and under legal rescript West Germany do allow it, but the rest of the British Commonwealth and the Gentile nations, most the rest of Europe, do not. Let us look for a moment at the great change that has taken place in the tax structure in the last 40 years. In 1934, when this work began, the per capita income in the United States was \$424 per person income per year. The per capita federal tax was \$21.13, or 4.98% that is less than 5% of income. By 1971, the per capita income was \$4156. The per capita federal tax was \$927, or 22.3%. So while income had risen 9.8-fold or almost 10-fold in this period, taxes have risen 44-fold. Taxation has increased five times faster than income.

Today, direct U.S. tax structures, direct U.S. tax, is estimated over 25%. State and local income taxes would increase the proportion to a direct total tax of approximately one-third of the average U.S. citizen's income. The 25% is a U.S. federal tax. I think I skipped the word federal, it's an oversight. So if we pay an average in federal tax of 25%, certainly we're paying one-third, now in taxes, if we consider state and or local. In Britain, Scandinavia, Australia, and other countries, the tax load is even greater. In fact, years ago, the church found that in Britain and Scandinavia, a special tax ruling had to be made in particular instances because certain individuals were paying 80% to 90% of their incomes in taxes. For individuals in this category to pay tithes required over 100% of income, a logical absurdity that demanded a church ruling. The church does have the power to bind and loose and has exercised that authority in individual cases where the present tax rate has become prohibitive. I will comment in a moment. We do not deny that a tithe is to be paid in such instances. The question is, is it the person's responsibility who worked for it and is left with 10 to 20% or shall we pass the burden to the government and let God deal with the government later and collect it in his way? A precedent that has also been weighed in the present decision involves splitting tithable income to preserve a marriage with an unconverted mate.

In a situation where a converted husband has an adamantly antagonistic mate opposed to tithing the church has allowed the man to consider his wife entitled to half the income.

This means that the man pays tithes and offerings only on one half of his actual income.

In such cases, the decision is that in a sense God holds the unconverted mate responsible for tithing on 50% of the income. Not that tithing is no longer necessary or is down to 5%, but that the unconverted mate is ultimately going to be held responsible for her half at the rate of 10%. But when God deals with her or with him, further the church has judged that a wife whose antagonistic mate prevents her tithing is free of the obligation and he is held responsible by God for her entire income because he is the head of the house and we are passing the responsibility wholly to him if he forbids his wife. I think these are sound judgments and these are past and we are applying it in terms of the whole principle today.

The implication of these judgments has been carefully weighed. It is proper, therefore, for the individual whose tax burdens are significant to seek relief from that tax burden by modifying his increase or tithable base. But the individual, not the church, must make the decision whether in a general situation or on any specific question the individual himself is responsible before God and of course this is crucial. It is the churches in the ministry's responsibility to teach the general principle and to provide biblical examples as guidelines for every nation having its own tax laws or with every nation having its own tax laws and constantly changing its laws at that there is no possible way for the church to make a definitive and equitable decision applicable to everyone in the matter of tithing before or after taxes. The same principle holds true for any other potential deduction used to determine one's real increase. It should be a very personal private matter between the individual and his God as private a matter is prayer or fasting. Any private and individual questions of conscience should be more than resolved through giving generous offerings. God is calling us to be co-workers in his work today and preparing us to be his sons and his family tomorrow.

Our financial responsibilities to him are therefore significant aspects of our stewardship.

It is therefore possible that in the same country where the government does not recognize donations before making taxes that some of our brethren whose tax structure is high have a justifiable right to modify their tax base and others living in the same country where the tax structure circumstantially is not hurting them may not choose to do so and it is not that there are therefore contradictory procedures it is left to the individual to make decisions in critical areas such as this where the church has stated that the possibility exists and justifiably so.

How are we to apply Deuteronomy 14 28 29 and Deuteronomy 26 12 to 13 now that state federal and provincial governments have through taxation assumed much of the responsibility for the care of the poor and destitute a basic judgment pertaining to the assistance fund supported through the third or poor tithes and special offerings was rendered by garnered head Armstrong in May 1974 conference Christians of necessity must care for those in need this declaration of responsibility recognized the poor tithe and that's the proper Jewish traditional name for what we call the third time they've used both terms as originally instituted was for the poor and destitute and not from them it was in fact a restatement of the original church policy which had basically left it to the individual person to implement the poor tithe and make his personal needs known if he were poor a new factor has entered the picture because of the rapid increase in welfare programs each year depending on the country one lives in as high as 25 percent of annual income is taken by the government to support welfare programs when God never collected more than 10 percent once in three years these government services are sometimes inadequately and unequally distributed as I said once through Mr. Ter Armstrong they are collected for the aged the poor the maimed the halt the blind and the promiscuous and there is where the problem in it moreover this government funding is far above what would have been expected if social welfare were left to the individual to administer Christians are to care for those in need who are ineligible for government welfare or who cannot subsist on welfare alone we must all as much as possible go above and beyond the taxes we

pay for welfare in order to care for the needy and handicapped in fact biblical law teaches we must do more than even fulfill the poor tithe Deuteronomy 15 7 and 11 illustrates the point the strict payment of a 10 percent poor tithe did not relieve the old testament Israelites and certainly does not relieve Christians of their continuing responsibility to be concerned for the poor the intent of the law is further magnified in 1st Timothy 5 16 here Paul places responsibility of family members to care for needy widows so the church would not even be burdened with this duty any more than necessary in terms of administrative costs God's church today has an ongoing need to provide for the widow the fatherless and all those unable to support themselves as ministers we owe it to the brethren for their spiritual good to encourage them to continue providing for the welfare of the needy among us we should stress that the need is ever present and involves a true Christians effort and concern as well as some financial sacrifice our traditional practice of paying a third or poor tithe every 30 years definitely a God given guideline and it should be so taught but it is certainly within the spirit of the law for any individual should he choose and as he is able to allocate a smaller percentage of his income for the poor every year as one would do who takes care of his widow and she is not on the church role see but after all when God said a tenth in the third year he was making it easy he wasn't saying that you don't take care of somebody in the other two if you have a personal need so the new testament shows its administrative methods being deeply concerned about and directly helping the poorest commanded exactly how the Christian no small part of whose taxes already go for government welfare programs should go about supporting the needy today is therefore left to his discretion people who can should be encouraged to vigorously give of their time energy goods if they have monetary resources if their monetary resources are limited and those who can should be further encouraged to take up the financial gap the manner of saving or setting aside money for the indigent the widow etc is explained by a biblical example of aid for the poor the church expects family members to care for relatives such individuals would not be saving only in the third year but continually as the need exists therefore it would be equally acceptable equally acceptable for church members in general to budget sums for the poor annually that is month by month rather than traditionally one year and three which is also equally acceptable this clarification of the poor tithe is administrative even does not represent doctrinal change given some people misunderstand the fact that when you make an administrative change it is therefore suddenly doctrinal because the bible doesn't always distinguish the manner in which things should be done under other circumstances given a smaller percentage for the poor each year in addition to paying taxes for government welfare programs is a viable alternative not sorry is a viable alternative but does not preclude the saving of a tenth the third year for those who wish and cancel budget their income i want to read that again because i tried to word it carefully to give everyone the total picture in this particular sense others are not always my sentences as they were worded giving a smaller percentage for the poor each year in addition to paying taxes for government welfare programs is a viable alternative but does not preclude the saving of a tenth the third year for those who wish and cancel budget nor should it preclude generosity beyond the tenth such as a case who gave half his goods to the poor luke 98 it is evident that in the old testament any deserving indigent person could receive the poor tithe he did not have to fall into the specific categories of widow orphan or newcomer men as well as women were eligible thus any distinction between third tithe in emergency fund appears an artificial one members should be admonished to give to the one fund and who give generously as is their duty the following recommendations on the church assistance fund entirely consistent with biblical instruction represents the right application of the word of god for our time one it is a god enjoined responsibility they care of the poor and needy two members should be taught to fulfill their christian duty under the guidelines of paul's instruction and second corinthians nine seven to eight he that sows bountifully shall reap bountifully every man as he purposes in his heart so let him give not grudgingly or of necessity for god loves a cheerful giver three a percentage of giving need not be

required though the biblical injunction of a tithe every third year for the needy is certainly a fine example to follow if a person could only contribute two mites and give more than anyone else or be a zakius and give half one's goods to the poor he can do so before god in true worship and service even those who might be considered poor could still have the satisfaction and gain the dignity of giving as they are able when relieving others sermon should be given number four by ministers to motivate membership to provide for the needs of the poor within their own congregation as well as to contribute generously to the assistance funds so that the needy people in the church area may be cared for i do not carry the purse uh Mr Tkach is one for our congregation who normally handles this and from time to time he will inform us as to the needs in the local southern california area and our brethren in particular clarification of second tithe or festival fund coffee clutch can wait a bit the second or festival tithe this is not very long i'm making good progress you're getting a lot in a short period of time the second or festival tithe there's not a tithe independent of the festivals the other two are it is in fact a part of the law of the festival rather than some adjunct of the tithe that is god's the festival tithe law presumes that there would be those unable to save an adequate festival time their needs were to be met by those with larger than average incomes deuteronomy 16 11 to 12 and also verse 14 if you're to take care of other people or some who therefore have inadequate tithe funding that is those who could were expected to save the festival tithe even though it was more than they needed in order to take care of those without adequate funding the basis for calculating the festival tithe is not a blanket 10 percent of income as is the first time deuteronomy 14 22 to 23 explains you shall surely tithe all the increase of your seed that the field brings fourth year by year and you're to eat before the lord your god in the place which he shall choose to put his name there the tithe of your corn your wine your oil the first slings of your hurt and flocks a festival tithe was saved from year to year on the increase of your seed which included the tithe of grain wine oil but uniquely it did not include a tithe of cattle or flocks but first slings instead more than often than not the first slings were fewer than 10 percent of a flock or herd this is not to teach us that grain farmers must bear the burden of a strict tithe but cattle farmers do not rather the lesson is that the percentage of one's income for the festivals is at least somewhat variable and should approach a full 10th for as many as god has indeed blessed once again the principle is that each individual christian and personal relationship to his god fulfill the dual responsibilities of observing god's festivals fully as god requires and being as generous as possible in helping those who aren't able to do likewise for a further statement of church policy on the festival tithe see the letter Mr. Garner Ted Armstrong sent to the membership dated february 8 of this year summary and overview so we're making progress god has designed his work so that approximately three quarters of his income is derived from the tithe paying membership of the church while some of the funds or offerings of one type or another tithes themselves constitute a significant proportion of the funds available to god's work we must encourage as many brethren as are able to maintain or extend their financial commitments to god's work in order to take up the slack which may be created by the few who may be forced to make deductions in their contributions so for those of you who can maintain the present method you should to make up for those who must make an adjustment in their tithing base it is a very real in a very real sense these guidelines for tithing put responsibility more not less on the individual and give everyone the added opportunity to privately express one's own personal relationship with the creator it is incumbent upon the ministry of christ to encourage those who are able to go above and beyond out of the abundance of the blessings god has bestowed on them and to encourage those who are new to begin to tithe tithing must be conveyed as a very personal matter between individual and god now i don't have any reason you know to say we won't have a sermon on the subject but you might as well know what i'm asked to do and by being reading it you're also listening instead of a sermon on the subject at the moment it must never become a case of being more righteous than others in determining one's tithing base the offerings of everyone should be sufficiently above and

beyond that any doubts about having tithes fully and properly before god are obviated each minister should be careful to give individuals specific advice in matters of tithing how you determine your increase is a personal matter between you and god what you do is to give the kind of guidelines and help that would enable a person to most carefully rationally and spiritually comprehend the problem the most important point to remember is simply the tithing like prayers a very essence of one's own personal dedication to god to his savior jesus christ and the very work of which he is the living head never should a minister attempt to check up on a member concerning faithfulness of tithing we all should recognize that if a person is being unfaithful and tithing he'll also of natural consequence be slacking up in other equally personal aspects of his life far more important than an individual member's wisdom is how it determines his wisdom in how it determines his increase is his attitude a truly converted christian is in a spirit of giving and is not filled with greed covetousness selfishness or resentment for having to give to god's work the heart is where god looks not the pocketbook it is where christ who meant true ministry must look on the heart and not the pocketbook the Pharisees tied with great care not to see how generous they could be but to see how little that tenth could be made it took a widow with two mites to illustrate generosity she gave all she had remember the proverb the paul site sparse sowing sparse reaping as men's time grows short as his unbearable problems mount we in god's church must make every effort to get this work accomplished to care for the needy and to faithfully attend the festivals for our collective spiritual growth what a great privilege to be called by god to help get that job done i have excised a few admonitions at the end which are irrelevant there more to encourage the ministry to do it because our time is up i want to state one thing a little clearer than it is here uh which perhaps was purposely left this way with respect to the matter of welfare more so in countries where there is a large welfare burden there is no doubt in my mind that probably 95 percent of all people in god's church everywhere are in fact through taxes paying more than the equivalent every year than god asked be given to the poor the agent indigent the needy the widow and the orphan once in three years therefore from my point of view not specifically stated in the paper but implied every one of us who pays any basically significant tax has more than fulfilled every year that part of the law in terms of one's own conscience and anything you do is really far and above what god would have required in the first place but we have such a growing need in the world because the whole world's economic structure is not soundly based you see tithing starts out with a concept that you are blessed with a piece of land from which you may start and proceed that you don't have to pay property taxes and all these other burdens it's yours to begin with from god so i do not think we need to have any problem i think if we all are as generous as we can be in matters of the assistance fund we will all have done our duty even before we address the question and to do so is to fulfill another part of deuteronomy that we should be generous even beyond and extend our hand to the needy beyond what the poor tithe the third the once in three years would normally initially have required of people and i do not think that there should be any concern for the other funds that you may be saving if you have any problem check with any of us in the ministry here with respect to the second tithe to be sure that you are properly taken care of or you have evaluated the matter right or handled it correctly so that you are prepared to observe the festival and of course you have an ongoing responsibility with the first tithe and with offerings so with that we'll have a closing song Mr. Berg and have a very nice get together outside