

941220 Tithing HLH

It did seem appropriate, since I read some items in the Pastor General's report in advance of most of you, though some of you also do so in advance, that I should address something in each case that has been either read from the pulpit or will appear, depending on when you read the Worldwide News, in that publication.

Here the question is addressed with respect to the basis for the calculation of tithing in a society such as ours, where we have significant obligations to federal and state and sometimes local taxes.

Many of the members, of course, have realized that in our societies around the world, where God's people are, that we have people who are essentially agricultural and rural, sometimes we have people who are wholly suburban and urban in terms of the nature of the congregation.

That needs to be borne in mind.

Then we'll try to look at a number of questions that would seem appropriate for the study.

Then we have the fact that in our society we are privileged to deduct donations to charitable institutions, which is, of course, a feature rare in the world.

We have occasions where the tax base can be anywhere from 10 to 15 percent at the bottom to 25, 30, 50, and one of our prosperous members who has been residing in the Canary Islands had to leave his country, which was Norway, because his income was taxed 110 percent.

The government did not want him to retain even that which he had.

So when you have a situation such as that, clearly you were dealing with more than doctrine.

You were dealing with the need of administrative decisions.

It's not my purpose here to read what I think most of you have heard read, either in the morning or afternoon local congregations or in any of the neighboring ones, that the United States is not to be excluded from the otherwise worldwide list of nations where we have made administrative decisions in defining some of the basic concepts as to what is the fundamental meaning of increase for you today.

And the church recognizes that it has a responsibility in this and in a number of other situations.

However, before we simply take a look at the potential decision and the facts underlying it, in case you haven't all heard of it, it is important that we should go back and take a look at how the subject of tithing is first addressed in the Bible, because it will give us some idea of where our responsibility lies and where administrative responsibility of the church lies.

So I'd like to go over a number of verses that should help you get a background perspective.

More will be from time to time written in the pastor general's report, especially under Mr. Tkach's name, at least for the initial presentation, sometimes in church administration, follows up with individual responses.

And all of us have access to a book that we call the books or the Bible, which means that there are a number of books that have been assembled.

And these give, at the very beginning, fundamental instruction.

I would like to start out with the book of Genesis, not because we are fundamentally interested in history, but we should be fundamentally interested in how God introduces a topic.

The subject of the Sabbath, for example, doesn't begin in Exodus 20.

It begins much earlier.

The subject of tithing, in fact, begins in the book of Genesis and is introduced to us in the 14th chapter of that book.

I decided not to go home and take my usual little Bible, so in the Old Testament I will be quoting from the Jewish Publication Society, the traditional 1917 rendering, and I have the new international version, both from my office, for the New Testament.

The book of Genesis is one of five books that would be defined by those who speak Hebrew as the Torah.

It is commonly translated as law, but this would be to misunderstand the nature of either the word law, as used in the Bible, or the nature of the word Torah, because when you look at the book of Genesis, you are not finding a code of law such as you would find for the state of California or any other state.

You start out quite differently.

The book that is called the first of the five books of the law, it doesn't start out with events atop Sinai.

It starts out with some interesting things that we need to look at.

When I presented this, I'm going to present the same general theme, because I think it's important in helping us to look at the Bible when we begin to examine any topic.

If we start out at the beginning, I would like to suggest that you think of the experience of a younger lady, now married, who was then single.

When she first met one of our graduates in Thailand, she was of Chinese descent, but Thai citizen.

And a young man who was a graduate, was doing university work at Chiang Mai in Northern Thailand, and she noticed that his social behavior was simply different from all the other young men that she had in one way or another become acquainted with.

And she made inquiry about why he was different, and he explained a little about the religious background.

Now she had never read the Bible, or for that matter, probably never had looked into it.

But it was shortly before the Festival of Tabernacles, and it was 1989, my wife and I were there for the first half, and she asked if she might come, which she did.

She didn't attend the services, but was interested in meeting the people.

Now the one thing you don't do is to push religion on some people who haven't even discovered the book from which it comes.

But she took a look at the members, and she noticed something in their eyes, if I may say so, that we looked different from most people.

She didn't say we were more beautiful, more handsome, but there was something she read in the face.

Now if you know Chinese, they are good business people, and any good businessman has the competence to read another's expression.

And she saw that God's people were different, and became interested in reading the book.

So she got hold of the Bible, and started to read at the beginning.

And she was astonished that what she was reading was not what she thought might be there.

She said, this isn't history, these are stories.

Because if this is history, it's woefully incomplete.

There were so many more things occurring than these.

But she noticed that every story had some significance.

And she began to see why these stories are in the Bible.

They have some significance beyond their generation.

And anyone who thinks the Bible is simply a book only for the generation to which it was first addressed when that book or portion of a book was written, doesn't have any depth of vision.

These stories have meaning for us today.

And so we come upon the first introduction to the subject of tithing, which is where I will introduce the story of Genesis 14.

This is the occasion in the spring of the year when four kings from the east, Mesopotamia and Iran in general, had come to reap the early harvest in the valley of what we might call where Jericho was located in the other cities of the plain.

Normally about the middle of the first solar lunar month, that is the month that we call Aviv, A-B-I-B or Nisan, a later name that the Jews derived from Babylonia.

At the beginning of this month, that is called the month of green ears, you have ears that are green enough that by the middle reaping can begin to take place.

And the earliest place that any such reaping of barley occurs is in the Jordan Valley.

That is the valley that goes to the Dead Sea and then around the Dead Sea.

That is low, very low and warm and moist.

And it allows for early production and to prevent that early part of the crop from already being reaped and dispersed, the troops from the northeast, modern Iraq and Iran, had already arrived and a battle had ensued and the story of course is simply given.

Abraham is pictured here as having arrayed himself with sufficient power to deliver lot and his family and all the others that had been carried captive.

Having in fact pounced upon the enemies who fled in disarray, there was a significant recovery of both people and goods, not merely the goods that belonged to the Canaanites but that belonged to the army that had been left behind.

And so when it was all over, we learned that Melchizedek, king of Salem, verse 18, brought forth bread and wine.

He was priest of God the most high.

And we are told here that Abraham gave him, and I'm reading from the Jewish translation, the same as most modern, the authorized version would use the word tithe, which is the old English meaning tent, says he gave him a tenth of all.

Now we note of course that he did not lay his hands on anything that belonged to the Canaanites, but that which was his as a result of having delivered the others, defeated the enemy, what the enemy left behind that was theirs.

That did not belong to the Canaanite for the simple reason that Abraham said, remember I will not take a thread nor a shoe latchet or anything that is yours, lest you should say I have made Abram rich.

So in any case, Abraham didn't touch their goods.

But the goods that he acquired as a result of defeating the four kings, that was his.

We would call it booty today.

And he gave to the priest of God the most high a tenth of all.

Now what is remarkable about this story? Not many stories.

This is all it says.

And you were asked to think about it.

Long ago when I first read the Bible and I still have that book, I found that in beginning to read it, there were things that were clear.

If I felt they were significant and I want to remember, I marked them, sometimes underlined, sometimes by a mark up and down at the side.

But then I came across things that were not clear or I wanted to know more about.

And I would put a question mark.

I used a pencil and not some screaming black ink.

That way if I were to go back having read more, I might find the next time I could rub out the question mark.

That was no longer a question.

But it paid to put question marks, not to assume that you could understand everything the first time you read through the text.

He gave a priest of God most high.

A representative receives a tenth.

Now that's interesting.

This representative is a religious representative, a priest.

It's not a government tax in the traditional modern sense.

And he gave, that's the word.

Abraham gives and what he gives is a tenth.

And he gives it to a representative for God most high is the invisible, eternal God.

But on earth, from time to time, God has chosen to express himself through people.

In this case, Melchizedek, the king of righteousness, who was also king of peace.

That's the meaning both of his name and of the city Salem, peace.

We know nothing more than what was done.

We are not told why Abraham did it.

We are clearly told that Melchizedek received it because Abraham gave it to him.

And he gave a tenth of all.

He didn't just give a tenth of certain things, but all that would represent the booty of the occasion, which now belonged to Abraham because he was the one who gained the victory.

So whether it was weaponry, whether it was jewelry, whether it represented animals that erode, garments, gold or silver, or whatever you might imagine.

We're not having to learn all those details.

But we should know that you ought to underline the word all.

This was not a tithe just of barley or wheat.

This was a tenth of all.

And there was no rejection by the high priest of this.

So we learn that the man whom God reveals himself to gives, gives, doesn't say pay.

But on the other hand, we'll discover later that sometimes pay is used.

But he gave him a tenth of all, and the story stops there as far as this subject goes.

So you were left with how Abraham came to think about it.

We aren't told.

Nothing more is said than this simple sentence, and he gave him a tenth of all.

Now we know that this was an example written long ago for our learning.

The one thing we learn is that God doesn't always tell every detail when he first introduces a topic.

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As we move along, we come to a second generation after Abraham.

Now it is quite clear that we're dealing with a person somewhat different.

There was a little boy named Jacob, and he grew up.

One of the things you note about him is when he came into this world, he already had his hand on somebody.

And he wasn't about to let go.

Now Abraham wasn't quite that kind of person.

But you can have sometimes a grandchild who is.

And this grandchild had learned something from his grandfather, who was alive I think when Jacob was still about fifteen.

And whatever Abraham had learned, he instructed Isaac, the father of little Jacob.

And then later on, Jacob now being a mature man fleeing from his brother, he tries to make a bargain with God, and he bargains over the question of the tithe, the tenth, to be more specific.

That if God does this and that and something else, then I will give him a tenth.

So he puts some reservations, but this indicates that there was some knowledge of appropriate behavior between human beings and the Almighty.

So we aren't told more than that in that story, but we do find that in examining tithing, you can see a person of the generosity of Abraham, and if you please, the tight fistedness of Jacob.

He wasn't even about to let one tenth go unless God would do something for him in return.

So you sometimes have a study of people.

There are people who give tithes or tents or anything generously, and then those who want to bargain or in a sense may do so grudgingly.

But these are all written, and it's interesting this is how the story develops.

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We learn that Abraham's example rubbed off on his grandson.

Then we go for a long time until we come to the days of Moses after the Exodus, and there we learn something very interesting.

That in constituting the family of Jacob, now a significant nation who were promised the land of Canaan, there was a serious problem of sin in the nation.

And we also learn that in this situation, one tribe stood up to deal with the question of sin within itself.

Not everybody has understood this, but the implication is that the family of Levi stood up to extirpate, remove this sin from its tribal midst.

And none of the other tribes did so in the same way.

And God therefore said that the Levites would constitute a special tribe that he was going to use in a unique way.

Now he had already selected out of that tribe, Moses as a primary leader, he had selected Aaron in a specific function, that Aaron became the head of a priesthood, but nothing has said how he'd earn his living.

They were all eating manna, you see, in the wilderness.

But when the tribes were to inherit the land of what came to be 13 tribes, when Joseph was divided into two, of the tribes that inherited the land, one was excluded, the tribe of Levi.

Now God said what I'm going to do is hire them myself.

Now these are my modern words, it's based on Numbers 18.

I want them to do a particular work, and I will pay them for that work.

They will have cities in which to live scattered throughout each of the tribes in order that they may be accessible to all the tribes for instruction.

That's one reason they were scattered, that they would be accessible for instruction.

Now God says what will happen is that the Levites will take a tenth, and that is what the people give to God, and they will receive it on God's behalf.

And God will give them that tenth as their inheritance.

And there's one stipulation.

They must also tithe to the priests of the family of Aaron who was the Levite.

So even the Levites who received the tithes had to tithe.

Now we learn therefore that if God uses a group of people as he did then, even they were expected to tithe as much as the people themselves were expected to in order to facilitate this kind of instruction.

Now since the priests were to give significant offerings, nothing is further said about their having to tithe.

That is because the amount of valued offerings that they would be given, the sacrifice of bullocks, lambs, calves, goats, grain, was sufficient to be equivalent.

So it's a non-issue at this point.

God makes a very important point here that a tenth of what is from the people is God's.

And this became the Levite's inheritance, which must also be tithed on.

So we learn that when we look at the tithes, God now reveals that it is actually reserved by himself for his purpose.

It is first his.

He pays it to the Levite.

So it isn't by nature the right of the Levite.

It is God's tithe.

The Lord's tithing, and he chose then, since the instructors and the priests were to give instruction in the law and in the understanding, this meant that they needed to be paid for that because they didn't have a tribal property from which to earn a living.

Now it is important to go back to the early point that I did not complete, and that's the sense of Torah.

Torah does involve the sense of certain structured instruction that we might call a law form.

But it was much more.

It is essentially fatherly instruction, for that matter, motherly instruction, to children or to son and daughter.

So the function of the Levites in general, and the priests in particular, was to make the people know the will of God, to instruct in the questions of right and wrong, and to appeal to God when decisions needed to be made.

The question of salvation is not an issue in this series of examples.

But we do learn that the tenth God reserved for himself, and he made the decision who should receive it, and even if those received it from him were essentially, therefore, paid a salary from the tithes, that nevertheless did not mean that they were excluded from tithing.

So we have established all of that as how God administered it in a nation that was also a church.

So whereas we simply find Abraham giving a tenth without any other indication, now we learn how the nation was to learn about these things, for if you do have teachers, there is a responsibility to see that they are cared for and properly remunerated.

And so the tithe went to the priesthood through the Levites, you see, and it went to the Levites or spiritual instructors.

Now we may jump ahead and look at the work today.

Today we have two basic groups of people who are being paid from the tithe.

We have those who are in some capacity ordained in some direct ministry with a religious ceremony or ordination.

And then we have many others, men and women, who assist in that work, who may not be specifically ordained by some religious ceremony to a particular office.

We have people who make it possible for these lights to be on this evening.

We have people who take care of the property so that it does not look like we're living in the wilderness.

We have people who secure the property day and night because we live in the world.

We have people with gifts in all sorts of fields who assist, without which we couldn't all do the work.

And just as God did not choose every Levite to be a priest, he hasn't chosen everyone who participates in the work to be ordained in some capacity.

But we all who do work for the work, or indirectly, shall we say, for Ambassador Foundation and Ambassador College, where we don't name the name of the church directly, yet all of these involve in some capacity ordained and unordained individuals.

And so it is that we today, by looking at the example of the Old Testament and the history of tithing through the centuries, recognize that if a work is to be done, there has to be a means of paying for that work.

And to get the job done, we discover that there is a basic pattern that repeats itself.

What Abraham did is what God now tells a nation specifically that wanted some, and needed some, letter of the law explanation.

Now what is remarkable is that when God speaks of something basic that he reserves for himself in order to do the work, he doesn't up the ante.

He leaves you to increase it as you wish, according as God has blessed you.

But he doesn't go from 10 to 12 to 15 to 20 to 28 to 35 to 40 to 110 percent.

It just stays a tenth.

That is, in a sense, why a former president who came to office in 1981 thought that God's idea wasn't bad at all, just a simple tent, instead of everything that we are doing with this exception and that exception and this loophole and that loophole.

But we have now moved along, interestingly, to a period of time where we have defined in broad outline some things there in the Book of Numbers in particular.

Now we could add other chapters, but we are addressing primarily the tithe as a whole.

We are not addressing the specific details which you should generally be familiar with unless I should come to that later.

But we now note at least that God has said in dealing with the nation that was to do his work, that in doing the work of setting a good example for the other nations, there needed to be specific teachers that could remind the nation in every generation of what its responsibilities are before God.

And tithing was the basis for that.

Now the people had to make a decision on what do you tithe.

We already have the example of Abraham, he gave a tenth of all.

Now when the nation is fundamentally farmers, then you will find that generally speaking certain goods are named so that people know how they might proceed to count the animals.

That is, the tenth with respect to animals was not the first one that went under the rod, but the tenth one because it was the tenth of a hundred or one out of ten.

But if you only have one go under the rod, you don't have ten from which you can take a tenth.

So God made it quite clear that you are not asked if a farmer is asking a question, you are not asked to present a tenth until you have arrived at the tenth one.

Now if it takes two or three years to do so, that's fine, it might.

You have a little flock.

So God gives some practical instruction along the way so that we can examine and see how we might consider handling it.

And then he introduces the word increase.

Now when you give a tenth of your increase, whether we're thinking of the tenth for the poor or for any other function or the ministry, just the word increase is used, that's all.

There's no further definition, but increase has a meaning in itself.

Now when we consider that to produce certain goods, let's say grain, we have some costs involved.

We have, of course, the original seed we sell.

Then we have the need of hiring somebody to either plow the field or if you do, hiring somebody's bullock in that day or tractor today or whatever you use, a horse, to plow the field.

And in some cases, there may be other factors, I'm just using that as an illustration.

Plow is, you disk today most commonly, but the simple old-fashioned description is enough for my point.

It is you have labor, you have hired animals to pay for, and then when it comes to reaping, you have to hire somebody to help you because most people sow more than they can actually cut with a sickle or a scythe.

And so you have labor costs, animal costs.

And the increase therefore must take these things into consideration.

Now for non-farmers, you have similar situations.

Now interestingly, God does not give any list of all the things that can be deducted.

He just tells you that the tithe is on the increase, and he lets you decide what the increase is.

Now God has not given us a detailed list.

You're asked to analyze this, and each one of us must analyze for ourselves.

Now we've found in this country, the United States, a generally fair perspective with respect to what is a reasonable deduction.

That is what really is involved in the cost of production.

And so God expects you to carefully analyze without being so specific that you have in fact weighed every grain.

You see, he says that beside the tithes there are offerings as God blesses you so that if there is any incidental calculation that might not have been as accurate or as carefully done, that would not need to be a problem your offering would most certainly cover any area where there is a question.

So we happily see that just as God introduces the tithe to us through Abraham without any more detail, but where we learn that all is a pretty broad word that should be considered, and we learn that there are so many areas we make our living with now mostly by way of money which is simply

energy that we have spent stored in this form of money which usually is a piece of paper, no longer gold or silver or copper, but once in a while we turn the paper into those metals.

But money is simply an easy medium of exchange instead of having to lug the goods around.

God leaves it to you to make that decision, but we have as a church suggested that some of the easiest solutions would be to analyze in simple terms how the government has looked at the cost of production and that has been in our estimation reasonably fair because it evaluates the actual sensible efforts that would be expended to do the work.

Now today we have quite a different situation you see because then it was essentially on commodities.

In fact, the idea of money as coins did not come to be invented until what we might say is the late 7th or 6th century in the Kingdom of Lydia in western Turkey, the first people to actually what we would say is mint a coin.

Previous to that you simply had exchanged goods, a kind of barter system or had gold or silver or other some kind of valuable metal that was in demand or gems.

Anything would do.

That was the easy way to express a medium of exchange.

Now we have moved from the attitude story of Jacob, who changed his attitude later, who had learned from his grandfather what pleased God.

We learned that God did not say that human beings by nature have a right to this 10th, which the patriarchs and ancient Israel gave to God.

That was in fact something he reserved to do of work.

Now at a later time a society matures and we have the introduction of Saul as king.

Now when Saul is introduced, Samuel defines the nature of the kingdom and explains that the government will also be taking a 10th.

Now one could say originally the people used their increase and they themselves used their increase to maintain the roads that linked the villages.

They used their increase to pay for the levies that were raised whenever troops were needed.

But now Saul would introduce something different.

Now for the first time, instead of the invisible God being king, the Lord was king, but they didn't know this.

They wanted a king whom they could see.

The nations didn't understand Israel.

They just seemed to be people living in the land with no apparent government other than religious leaders, instructors, teachers, and judges, and priests.

But when we come to Saul, we have the introduction now of where the government tends to start and it tends to start with 10 percent start.

However, there was no revision made.

I would draw that to your attention.

At that time there was no revision made in the tithing system with respect to God or with respect to the priesthood.

Because in fact most people would have spent out of their income anyway, their increase, a certain sum for what we would call the public maintenance of the infrastructure in the community.

But it began as we learn in history to mount.

We come to much later times and I'm skipping over a number of other places.

I'm not at the moment addressing the tithes for the festival, the tithes for the poor.

That we have written up and that's not the purpose.

My purpose is to address the background of the recent decision made for the United States and why Mr. Tkach has left much of it for the individual decision.

Now we come to the New Testament time and Jesus addresses tithing and he meets a people who are rather impressed with the fact of how careful they do God's work.

So careful that in fact they wanted to be sure they had weighed every leaf of every little garden herb.

Now Jesus did not say that they should have been careless with tithing but they focused on minutiae.

You know what minutiae is? The little things.

Now a world without little things wouldn't be a functioning world but a world without bigger things would not function at all.

And so their society was full of problems.

They were beset by lies, by adultery.

The spirit of murder and jealousy was obvious when you read the New Testament.

So Jesus did not say they shouldn't have tied but he said you have missed the weightier matters of the instruction.

There is justice, judgment, mercy, love.

You can name any number of things.

Jesus didn't name everyone.

He named basic principles that you must look at.

These you should have done without neglecting of course what you were doing but get them in perspective.

So that is Jesus' basic instruction at that point.

There was still a Levitical priesthood.

There was also a group of Levites that assisted the priests.

That existed.

So when Jesus Christ dies, rises again and ascends to heaven, one of the interesting things that you do not find discussed in any of the early letters of the apostles and not even directly discussed in the book of Acts is the subject of tithing.

Now you should all have noticed that.

You see there was a remarkable situation that had occurred.

Jesus chose twelve disciples and he ordained them to a particular office.

Now some of these were of Judah and like Matthew Levi, some were of the tribe of Levi.

Here there was Saul of Benjamin called Paul and there was Barnabas who was a Levite.

So one of the things you note is that in the New Testament ministry for the church, we do have some very important instruction and some very important lack of information because not everything is being addressed at first.

How do you handle the question of tithing when the Levitical priesthood and the house of Aaron are receiving in the nation of Judah in Judea and Galilee wherever the Jews were the tithe going from the people as a whole to the Levites and then the priests? Well the answer is it came to be resolved rather early but in an unspoken way.

Anyone who recognized who Jesus was would recognize that in fact he had a claim to the tithe but he never asked and made an issue of that claim publicly.

He left it to individuals to perceive whether they knew who he was.

Was he God who had come as the Word, the very mind of God to dwell in the flesh? Was he rightfully the recipient? Jesus never addressed the question but we know that there was someone who carried the money bag, his name is Judas.

When the New Testament begins we discover that among those whom God called there were some Levites.

And then we discover in the book of Acts chapter 6 verse 7, so the Word of God spread and the number of disciples in Jerusalem increased rapidly and a large number of priests became obedient to the faith, the priests who had by right access to the tithe.

So in that sense the question of tithing did not have to arise as a public issue because after all the priests by nature were teachers or elders, no one who was physically fit in the priesthood or even among the Levites played a role other than a significant one in the community as teachers.

So in this sense we have people who were priests who had as a part of their duty to explain both to those who were now called into the church as well as those who had not yet understood or grasped the story that was happening.

What those sacrifices meant and why they are no longer needed.

Why in fact they never did bring salvation and why salvation came by Jesus Christ in a unique way that some in the Old Testament foresaw.

I will stop here for a moment and just take a side issue so you have it clear.

Judaism is said by many Protestants to be a salvific religion that is a religion that can save you.

Judaism is not a religion that saves you.

And if it were the law of Moses and much of Judaism is beyond that.

Now there were those like Abraham, Isaac and Jacob who and of course David and the prophets and many others that we have named and unnamed who had faith and understood the meaning of these things.

David looked at the rituals and said I know that what you expect of me is a contrite spirit in a broken heart because after all God said I don't need the sacrifices all the bullocks on the hills are mine in the first place.

So you see the priests had a very significant responsibility as priests and elders ordained to this function and when they were in the church they had a religious office similar to what we would think of the ministry today.

But they had in addition their own primary function in the community to the nation at large and they had a claim to the tithes from God.

So in fact in the church tithing was not something that needed to have been a controversy because in Judea there were those who were in the priests in the priesthood the people of Levi as well because all priests were Levites who were outside the church who were receiving tithes and there were people who were priests who were.

So by the nature of things since there was no cessation of this practice in the Jewish nation that's quite clear from anywhere in the New Testament.

The problem came in understanding the nature of the role of those sacrifices that now had been fulfilled in the person of Jesus the Christ the Messiah who was crucified and died and rose again.

So tithing among the Jews who were converted could go right on that's the point I want to make.

So we don't have a controversial area where all priests were not Christians but we find in Acts 6 verse 7 that a large number of priests became obedient to the faith and in fact probably a larger percent of priests even than any other group for these were the people who were closest to the significance of the shedding of blood and after all it was the Sadducees in primary cases in the priesthood and in outside of the priesthood but sometimes in the priesthood the Pharisees who plotted the death of Messiah.

And so the priesthood was far more likely to be privy to know what had gone on.

If you want to know why Peter didn't antagonize the Jews as much as Paul you remember that Peter never was taught at the feet of Gamaliel and Paul knew all of them who were important and he knew what they were like.

And he knew that he was not as dishonest as some of them and he saw through hypocrisy.

Anyway we have the interesting thing that no reference is made to tithing directly and yet the work grows.

Now we know the people went far beyond that because they pooled their resources right at the beginning and no man said that those things which were his were necessarily what he was simply going to hang on to but they pooled their resources.

But that can't go on because you have to do what any businessman knows.

You must continue to capitalize in order that you can invest and further produce because if you keep eating your grain that you need to sow in the field instead of eating what is produced by what you sow in the field you finally have nothing to sow.

So you never want to take away that capital that is to be built up in what we call the increase.

But the first church went far beyond because this was one of the most remarkable things but it couldn't continue that way.

So tithing nevertheless is pictured as reasonable here without a public argument because there were priests in the church and outside and tithing could have continued in the church without even any problem with respect to the law.

And the priests as well as the apostles were all part of the major work and anyone who understood the role of the Messiah that he is God most high as the divine mind when he was on earth in a human body.

It was like addressing and talking to the divine mind that is God the Father.

When this question was posed show us the Father Jesus said have you been with me and haven't realized that if you were to ask God these questions he would tell you what I'm telling you.

If you have seen how I have acted and thought you would see how God acts and thinks.

So they would have known that he had a right and he designated the apostles even if they weren't of the tribe of Levi for not all of them were by any means.

And so the problem of tithing was not a problem at all it simply was resolved easily within the situation.

Paul by way of example however was very careful when he went to some Greek areas and we won't single out the Greeks it could have been anywhere else because there were a lot of other people in the Roman Empire beside Greeks but Greek was the language in the people of course of Corinth and there he set an example of working by his own hands but even he admitted that the work by his own hands as a tent maker was inadequate to meet the needs of the work and so the other churches communicated.

He doesn't say how it was done.

So it is very important that I tell you here that you are not told anything in particular but I can give you the background with respect to why it was not at first a controversy and needed not be a controversy to be a controversy among the Jews.

Now whether the Greeks should suddenly have this dumped on them I cite the last section of Matthew where a number of scholars have felt that it was incorrectly stated which is false.

I want you to notice carefully what Jesus said go and make disciples of all nations baptizing them into the name of the Father and of the Son and the Holy Spirit and teaching them to obey everything I have commanded you.

Now what is important here is the Christian life starts fundamentally through the outward symbol of baptism which was never a problem all religions had some kind of ablution rights but the point is it

doesn't say go and make disciples of all nations teach them to obey everything that I have commanded you and when they have done that then baptize them.

Some think that somehow Matthew got this in the wrong order but this is the correct order if you have repented that doesn't mean that you have seen everything but you have at least seen yourself and then you are to be baptized which is the burial of the self and the washing away of whatever sins have come to your knowledge and then you proceed to learn and so we have the Greeks having to proceed to learn and finally around 62 AD after Paul had been in prison first two years in Caesarea and then that winter's travel you remember it started out with the controversy at Pentecost when he was seized and then he got to Rome and then there were two more years and the Roman law was that if no accuser came and you were in prison for two years you were simply dismissed but in the meantime since he had appealed so carefully and was in chains he always had people around him but the guards suggested it was perfectly all right for him to continue to speak to any who wanted to come so he was able to speak in a way that he wouldn't have been otherwise but now we have moved 30 years from those early days of the church I know there is controversy in the scholarly world over who wrote the book of Hebrews I will just tell you that the Greeks have the tradition that Paul wrote it and he wrote it in Hebrew and Luke translated it into Greek which is why it differs somewhat from Paul's other literature which was directly written as Paul thought in Greek but when Paul thought in Hebrew he couldn't think in the same long sentences because Hebrew is a different kind of language and Luke translated it rather differently than Paul might have if he wrote but beyond that I am not concerned to address that question what I want to say is that somewhere around AD 62 the book of Hebrews came to the Jewish nation and it came as a bombshell and as a result of that the Jews decided that the leader of the Jerusalem church James the half brother of Jesus has got to die because he let this out and this has gone all over Judea and after the years or decades of goodwill that had been built up by James Jesus half brother they had him thrown down from the temple and killed him it was some 10 to 20 years later depends on the area that no one who attended a synagogue in Judea Galilee in that area could do so who did not formally curse the name of Jesus the Messiah the false Messiah that Galilee and dreamer so essentially Judea and the church separated but in the book of Hebrews we again have the story taken up and for the first time formally in the letters of the New Testament church we have the subject of tithing being addressed and here we have of course the statement being made clear that Abraham gave a tenth just a summary of what we already had learned then we learned that the Levite had in a sense been tithing this is a symbolic sense because Paul wants to or the author of Hebrews wants to point up that the Levites claim to the tithe did not even rank as high as the claim of Melchizedek because after all Abraham who gave to Melchizedek in a sense was representing his heirs one of whom was Levi that man however did not trace his descent from Levi yet he collected the tenth from Abraham and blessed him who had received the promises verse six now in going through this the tenth is collected you see under the law of Moses by men who die but the question now is of what function of what purpose is the Levitical priesthood and all these sacrifices and the answer is that we have to address the question of whether it has any meaning today and so Paul goes on through chapter 8 and through chapter 9 to show that there is nothing of consequence in the rituals centered in the altar and the most holy place at the temple that would warrant this kind of ritual continued being continued he was the church was making plain to the Jews that the time had come to face the reality that once someone had died for the nation who could pay for sin there was no longer the need of the sacrifices of the law of Moses and this the nation as a whole refused to accept and some eight years later there was no nation no altar no temple it was all over anyway the book of Hebrews is the story that in fact the role of the tithe now appropriately belongs to the priesthood of the Messiah and the Messiah was of Judah and not Levi the Messiah in fact was God in the flesh and God always

made it clear that the tenth was his now as time has gone on the church came to see in the last century many years after the beginning of the churches of god seventh day the tithing was a realistic New Testament and 19th century and early 20th century solution to the problem of the work of the church because the church cannot do a collective work without some resources and so the church of god seventh day began to study and finally had as a general practice tithing in the church Mr. Armstrong as a Quaker when he came among them saw the realistic perspective and the biblical account and now we are some hundred years after tithing came to be understood in the churches of god in the late part of the last century and we are in areas of the world in which many of our people and Christians in general and everybody else in these countries where our people are are faced with massive social works huge taxes and many of these taxes are in fact to pay for money that is borrowed Canada is nearly broke not just Orange County the average Canadian through the government owes 25,000 at least Canadian dollars the average American owes 18,000 through the government debt we keep taxing and we spend even more and to pay for that interest you see we have huge obligations some of you who only rent would have to go to debtor's prison to pay off your part to the government if somebody had to collect well we live in a world in which an earlier administration came to recognize that church had a responsibility and that is to make a decision on behalf of Jesus Christ and to analyze the question of increase and where responsibility lies now we can explain it in different ways we do recognize that any society out of its own increase would most certainly have had to spend for the infrastructure in any case and no adjustment in tithing was made when the tax structure was so low as 10 percent in the days of human government being introduced in the person of King Saul but what happens when the government takes 20 30 40 50 percent or more so some three decades or two and a half decades ago this question had to arise in Europe primarily and later in other areas of the British Commonwealth and finally in the United States how do we resolve the fact that after the increase which you have received from your labor you are in fact not able to have access to a significant portion of that increase by way of provincial state federal or whatever form of taxation there is so the church came to address the question of whether the traditional business explanation of increase which the bible uses that is adjusted gross income should remain the basis now i would explain it in simple terms so we don't misunderstand the adjusted gross income in a world that is honest is the logical basis but not everything that government does makes sense adjusted gross income is to define increase after you have adjusted the gross income by the costs of production or for that matter of the laborer man who must provide equipment and has to spend a significant sum sometimes to provide himself with all that he needs to do his work not everybody some people have this all provided by the business itself so these things are left to the individual that is increase has never been defined in the bible beyond the general sense of the term but now we have to take into consideration taxation now in fact the government is taking your increase the increase is still there you earned it there is an obligation on that increase where should god now be seen to place it do you have a responsibility always before god to tie on that increase that the government chooses to take in taxes once it has reached a level as it now has around the world Mr Tkach came to the point that we needed to realize that we needed to address it also in the United States as well as the british commonwealth and other nations you see we have reached a point today where many people who have a job have to move to another job and in the majority of instances the new job is at a lower rate wage rate so we have to recognize that more and more people are not finding the new jobs as a step up the ladder but a step on another ladder that is at a lower run and so the decision has been made that the church recognizes that as well in the United States as in other countries we should now consider whether in general the term net income is satisfactory and the decision of the church is to leave that responsibility to you what it really means in simple terms is and i like to explain it this way because it resolves the question well if net is right now why wasn't it before the answer is administrative decisions take new facts into consideration

and the direction of general income has been sufficiently negative in our society for so many people having to find new jobs at lower pay with former obligations financially staying in many cases at the same level so what we are saying is in principle you have a right to examine and to consider the sense of net income as a realistic basis for your tithing as you understand tithing from the bible for those 10 20 30 40 tenths for 10 let's see how i want to put it this way for each of those ties let's say like or tenths that the government takes 10 20 30 40 or more that is for god to deal with the government that is what in a sense the church is saying you are no longer asked to consider that as your responsibility to tithe on that increase from your effort that is removed at this high a level and so god is going to deal with the leaders of government he's going to deal with the administration with the legislative with the bureaucracy and they will have to give an account in the judgment as to what they did with what they received out of your increase by taxation did they use it for the general protection and welfare of the country the poor our safety the proper development and maintenance of infrastructure and of media such as radio and television and any other media you can imagine to allow the church to do its work so god we may say we'll deal with the government for that part of the increase that you produced and god no longer is asking you in this sense administratively as we had before to be responsible for that portion if god has blessed you as he has some people and you have no reason why you cannot continue to be generous i would say make your offerings generous and consider in fact that it might be better to generally understand that your responsibility does not go beyond the normal net income some of you can afford to be generous because your income has been based on solid increase employment that keeps you moving up the rungs of the ladder and others who have dropped down because of change of jobs have to consider that that's not possible anymore as they have been able to hardly able to take care of things many of god's people live in comparatively let's say limited circumstances in southern california because it's a high-cost area so just as tithing was introduced without all the background just as increase is left to you to decide so we find this general practice of god's people through time and now must be defined by an administrative position that if we are going to present a tithe to god as the general examples of the bible are that we are responsible for that which is ours and for that which cesar has taken he must give an account as to how well he used that i would draw your attention to the fact that some countries have never allowed us to be on television one of them is britain canada has allowed us australia has allowed us and most certainly the United States i wouldn't want to be in the shoes of some who have prevented the work of god from being publicly done so now i've given a broad background and i suggest you reread or have someone find if you have not heard it yet the statement uh that was read and will appear in the Worldwide News at the end of Mr Tkach's personal is where it appeared in the pastor general's report and you should see it in that column in the Worldwide News and then you will see the administrative decision and Mr Tkach asks you to consider of course the importance that this work must go on but he also wants you to understand that you are free now of a certain responsibility that god will deal with with respect to the taxation uh of your increase in the judgment that's no longer a responsibility that you have an obligation to god to fulfill the tax of course is the obligation that the government imposes jesus recognized that caesar has a right to coin money and he does some things caesar built if you please the roads of the roman empire unfortunately built in the slave labor in any cases but they will give an account so there's more to be said on this topic i did not want to go any further since mr ticoche's forthcoming material that involves this question further has not yet appeared in print and so i do not want to anticipate it directly but this is an approach that i suggest uh resolves many problems and looking back on the past the church has finally made a decision here uh that is in keeping with the general pattern around the world we are blessed by at least having a government that recognizes we can take off donations uh and of course sometimes we get tax money back and that's part of that increase that comes back to you for which there is a responsibility so god be with you god be with

the work and let me tell you that there's some who come and some who go but i've seen some faces in this audience for many a year going back to 1948 over there uh some people know how to hang on and who recognize what this work is all about good night