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### The History and Development of the Tithe with Special Reference to Legalistic Aberrations

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THE HISTORY AND DEVELOPMENT OF THE TITHE WITH  
SPECIAL REFERENCE TO LEGALISTIC ABERRATIONS

A Thesis presented to the  
Faculty of Concordia Theological Seminary

in partial fulfillment of the  
requirements for the degree of

Bachelor of Divinity

by

Otto Julius Fink

Concordia Seminary  
April 15, 1941

Approved by

Walter A. Bauer  
Theo. Lutsch

## PREFACE

The author wishes to state that the Mosaic system of tithing has always puzzled him. It was not, however, until recent years that he began to take a deeper interest in the general subject of tithing. Due to the fact that many of our Lutheran pastors and laymen are tithers, and due also to the fact that the Scriptures speak so often of giving, he has taken this opportunity to investigate and trace the history and development of tithing from remotest antiquity to the present day. The study is of inestimable value to him. It should be understood that no attempt has been made to go into detail on the subject of Christian giving since that would be beyond the scope of this paper. The historical background is here presented and should serve as a foundation to future approaches to tithing in general.

Legalistic aberrations have been noted and refuted to the best of the author's ability. He has attempted to present the facts and state the case of the legalists honestly and fairly. It is the hope of the author that the material presented may be of value to any who must contend with legalistic tithers.

O. J. F.

April 15, 1941

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THE HISTORY OF THE TITHE

The history of the tithe is a subject of great interest and importance. It is a subject which has attracted the attention of many writers and scholars. The history of the tithe is a subject which has attracted the attention of many writers and scholars. The history of the tithe is a subject which has attracted the attention of many writers and scholars.

**PART ONE**

**THE HISTORY AND DEVELOPMENT OF THE TITHE**

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## CHAPTER ONE

### THE TITHE IN SECULAR HISTORY

Where the tithe had its origin, and when, is unknown. It is, however, known that tithing was practiced among different nations from remotest antiquity. It will be the purpose of this section to <sup>to</sup> briefly trace the secular history and development of tithe-paying from the earliest known times down to the present day.

Why a tithe or tenth should have been so generally chosen and accepted as the number of selection in the cases of tribute offerings, both sacred and secular, voluntary and compulsory, is not clear. It has been suggested that "probably it is connected with primitive views about numbers, or with methods of counting, viz., by fingers and toes"<sup>1.</sup> With this suggestion I cannot whole-heartedly agree. It cannot be denied that tithes were <sup>often</sup> connected, on the one hand religiously, with offerings of firstfruits, and on the other hand, politically, with tribute and taxation. Although taxation often took the form of a tenth, the amount varied, less or more, but the name 'tenth' (decima, ḍanāṭn) was retained.

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1. Hastings, James, Art., "Tithes", in Encyclopaedia of Religion and Ethics, Vol. XI, p. 547, col. 1

At first the offerings to a deity <sup>seem to have been</sup> were voluntary, but they soon became compulsory and customary, especially in regions ~~where kings began to impose taxes and demand tribute, and~~ where the monarch was considered divine.

It was as much of an obligation for the people to keep up their sanctuary as it was to maintain the royal person and court. This is demonstrated by the fact that the ancient Phoenicians and the Carthaginians sent tithes annually to the Tyrian Hercules. <sup>1.</sup> <sup>2.</sup> W.R. Smith shows that in this case the tithe was as much political as religious. The southern Arabians could not dispose of their incense before paying a tenth of it to the priests as Sabota in honor of their god Sabis. A tithe of the produce of the soil and the increase of the herds was paid to the deities of the ancient Pelasgians. <sup>3.</sup> The Hellenes consecrated a tenth of the annual produce of the soil to their deities. <sup>4.</sup> A remarkable instance of fruits tithed and offered to a deity, and a feast made, of which the people of the district partook, is recorded in the Anabasis of Xenophon.

Pelasgians, were followers of Pelagius, a British monk, who went to Rome ca 418 A.D.

Whether the tithe was native in Babylon, or whether it was borrowed, cannot be determined. Its use, however, is

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1. McClintock and Strong, Art., "Tithes", in Cyclopedia of Biblical Theological and Ecclesiastical Literature, Vol. X, p.435.
2. Smith, W.R. Religion of the Semites, p.246
3. Xenoph., Hellen, i, 7, 10 in McClintock and Strong, op.cit.
4. Xenophon, The Anabasis, Bk.V.



found in the time of Nebuchadrezzar II.<sup>1.</sup> Evidence of its existence in Babylon prior to the reign of Nebuchadrezzar II is lacking, and there is no trace of it in the Assyrian period. That the tithe was a due paid to the temple of a god from the land and that it was paid by all, including the king who assigned to temples founded by him an annual amount from cultivated lands and from the treasury, <sup>is said to be</sup> ~~is~~ clear from numerous archaeological tablets concerning tithes. These tablets show that the people were taxed for support of the temple. They furthermore reveal that the tithe was of the nature of a fixed charge on the land and even became negotiable. These tablets may be regarded as of the nature of a receipt for payment of tithe, which was generally paid in kind-corn, oil, sesame, dates, flour, oxen, sheep, and asses-though this might be exchanged for a money payment.<sup>2.</sup>

A tithe of all imports was paid the Babylonian kings and the Persian satraps. In south Arabia tithes were used for the erection of sacred monuments.<sup>3.</sup> Cyrus, on the advice of Croesus, demanded that his soldiers devote a tenth of their booty to Zeus. In Greece and Rome the tithe as a tax on land was well known, and the payment of a tithe to temples on special occasions was not uncommon. There was apparently greater freedom in this respect in Egypt. Although temples were usually provided with lands for their maintenance, the gods, neverthe-

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1. Hastings, James, op.cit., p.347  
2. ibid  
3. Smith, W.R., op.cit., p.247

less, expected to receive a share of the produce of the fields, vineyards, orchards, and fish-ponds. In times of war the kings dedicated a tenth of their booty to the temples as well as of tribute levied on vassal states and of prisoners of war.<sup>1.</sup> Zoroastrian literature refers to the fourth rank of men (traders, artisans, market-dealers, et.al) who should pay a tithe to the high priests and to the king. A tenth of the produce of the fields as being annually levied, is mentioned in Chinese sacred literature.<sup>2.</sup> Dr. Adam Clark says:<sup>3.</sup> (however, contrary to evidence and doubtlessly exaggerated)

Almost all nations of the earth have agreed to give one-tenth to religious use. Grotius has said, 'From the most ancient ages one-tenth was the portion due to God'; and Montacutius has remarked, 'Instances are mentioned in history of nations that did not offer sacrifices, but none that did not pay tithes'.

Cicero seems to infer that when the Romans annexed Sicily, they found the greater part of the land subject by ancient custom, to a tithe of corn and other produce, and that such tithe continued to be exacted by the Roman government.<sup>4.</sup>

Charlemagne made tithing a law of the empire and enacted it in its most strict and comprehensive form. The collection of the tithe was regulated by compulsory statutes. It was due on all produce, even on animals and was usually divided into three portions:--one for the maintenance of the Church, the

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1. Hastings, James, op.cit., p.347, vol.2

2. ibid

3. Brustat, A.W., Why Not Try Tithing, (tract)

4. Schaff, P, and Wale, H., Nicene and Post Nicene Fathers, Vol.XII, p.88

second for the poor, and the third for the clergy. This tithe was by no means a spontaneous votive offering of the whole Christian people--it was a tax imposed by Imperial authority, enforced by Imperial power.<sup>1.</sup>

The introduction of tithes into England is ascribed to Offa, king of Mercia, at the close of the 8th century; and the usage passed into other divisions of Saxon England. It was finally made general by Ethelwolf. In Scotland tithes were made obligatory in the 9th century, and not long thereafter in Ireland.

In the beginning the choice of the Church to whom a person paid tithes was optional, but by a decretal of Innocent III, addressed to the archbishop of Canterbury in 1200, all were directed to pay to the clergy of their respective parishes. According to English law, tithes were of three kinds---predial, mixed, and personal. Predial tithes are those which arise immediately from the ground, as grain, fruit, herbs. Mixed tithes are those proceeding from things nourished by the earth, as calves, lambs, pigs, milk, cheese, eggs, etc., Personal tithes are those arising from the profits of personal industry in the pursuit of a trade, profession, or occupation. The latter were generally paid in the form of a voluntary offering at Easter, or some other period of the year.<sup>2.</sup>

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1. Milman, H, History of Latin Christianity, Vol.III, p.86,f.  
2. McClintock and Strong, op.cit.,pp.435,436

Originally convents occupying lands in England paid tithes to the parochial clergy, but a decretal by Paschal II granted exemptions from such payments in regard to lands held by themselves in their own occupation. This exemption was confirmed by subsequent legislation to the four orders, Templars, Hospitallers, Cistercians, and Premonstratensians, and after the fourth Council of Lateran (A.D.1215) only in respect of lands held by them before that year. At the Reformation many of the forfeited Church lands when sold were held free of tithes. The Disestablishment Act of 1869, abolished tithes and created a common fund for the support of the Protestant Episcopal Church and clergy. In France tithes were abolished at the Revolution, and this example was followed by the other Continental countries. In the Canadian provinces of Quebec, tithes are still collected by virtue of the old French law which is yet in force there.<sup>1.</sup>

Mohammedans, of whom there are also many in the United States, if they make any pretense to orthodoxy at all, subscribe to five practices, one of which is tithing:<sup>2.</sup>

(1) Recite each day 'There is no God but Allah, and Mohammed is the prophet of Allah; (2) Pray five times a day, with face toward Mecca; (3) Answer the call of the Caliph for a jihad or holy war, if any; (4) Give alms to the poor up to ten per-cent of one's wealth; (5) Keep the holy month of Ramadin...once in life make a pilgrimage to Mecca.

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1. McClintock and Strong, op.cit., pp.436,437  
2. Gunther, John, Inside Asia, p.519

It is also interesting to note that the Aga Khan, leader of those Khoja Moslems who are known as Ismailis (there are about ten million of them in India and elsewhere), is supported by their tithe. The Aga Khan is, says Gunther, "a Derby winner and owner of one of the greatest racing stables in the world...he is not the ruler of a state--he has no territory--but of a sect. He is one of the most picturesque and unusual potentates on earth. The adherents of his sect consider him to be a <sup>1.</sup> God". His source of income is described <sup>2.</sup> by Gunther as follows:

The wealth of the Aga Khan is, as everyone knows, almost inconceivable. He is probably one of the four or five richest men in the world. His revenues derive in the first instance, not from land, but from the offerings of his Ismaili followers. These, who are for the most part fanatically loyal, are supposed to pay him ten per-cent of their incomes every year, as a faith offering and fee for religious services which the community provides; of course not all of the ten million pay him so much, but the amount is nevertheless very considerable.

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1. Gunther, J., op.cit., p.463
  2. ibid., p.464

## CHAPTER TWO

### THE TITHE IN PATRIARCHAL HISTORY

The first time that the tithe is mentioned in Scripture is in regard to the gift which Abraham made from the spoil taken from Chedorloamer and the confederate kings to Melchizedek, the priest of God.<sup>1.</sup> The incident is briefly this: Chedorloamer and his confederates made war on the king of Sodom and his associates, and prevailed in battle. The victors seized both persons and possessions of the vanquished and with them Lot and his goods. The victors then proceeded with them to their own country. Abram, upon hearing of his nephew's captivity, armed his dependents and overtook the enemy. Defeating them, he recovered Lot and all the persons and goods that had been carried off. He owed his victory, not to the strength of his arm, but to God, and to God an acknowledgment of His aid was due. Accordingly, upon his return he met God's high priest, Melchizedek, and paid a tenth of all the spoils to him.

We have here an instance of tithe-paying which occurred (according to Archbishop's Ussher's chronology) about the year 1913 B.C., and this is ~~regarded by Biblical scholars as~~ the earliest recorded instance of the payment of tithe in Scripture. The question that must be decided here is this: What were the extent of Abram's tithes? Were they a tenth of all his spoils only, and so given voluntarily and specially on this particular occasion, or were they a tenth of all his income and something paid as a due?

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1. Cf. Appendix p.1, (Gen.14:17ff)

By far the majority of writers on the subject held that they were paid as a due. The Rev. Henry Constable of England,<sup>1.</sup> argues that the goods taken in battle were not Abram's since his only claim to them lay in his having recovered them. "If they had been his own", Constable continues, "he might, doubtless have given God what proportion of his goods he pleased; but as they were not his own, he would scarcely have been so generous with another's property. He surrendered his own claim, but he could not surrender God's"<sup>2.</sup> He then goes into great detail, arguing on the basis of Hebrews chapter seven, that Melchizedek had the same claim to a tenth from Abram which the Levites had from the Jews (i.e. a divine command). His exposition of Hebrews seven sounds very logical and sound as far as it goes, but it does not go far enough. One can prove anything with Scripture when the context is injured and ignored. Constable mentions not a word about the last half of the seventh chapter of Hebrews--which verses throw quite a different light on the argument. In fact they nullify it.<sup>3.</sup>

Henry Lansdell says: "Hence we conclude that the tenth paid by Abram was not merely an offering, which the patriarch was at liberty to render or to withhold as he pleased, but a payment of obligation"<sup>4.</sup> If we concede to these men that the tithe paid by Abraham (and later by Jacob) was obligatory, then

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1. The Measure of Liberality, (essay) in Gold and the Gospel, p.24f
  2. ibid p.25
  3. cf. Hebrews 7:18-28 in Appendix, pp.1,11
  4. The Tithe in Scripture, p.16

we must also concede their further claim, namely, that the tithe is obligatory in the New Testament era, for Abraham's tithe antedated the ceremonial law of tithing by more than four hundred years. This we can never do.

We have already mentioned the latter half of the seventh chapter of Hebrews as proving that the law of tithing in the New Testament has been disannulled. We bring now several arguments showing that the tithe of Abram was not obligatory.

1.

The Rev. John Harris writes:

It is observable that Abram and Jacob, in particular instances, voluntarily devoted to God--what afterward became a divine law for the Jewish nation--a tenth of their property. Without implying that these examples have any obligation on us, we may venture to say that one tenth of one's whole income is an approved portion for charity for those who, with so doing, are able to support themselves and families.

2.

P.W.Thompson states:

From the phrase used, 'he gave him tithes of all', it has been argued that the tithing extended not merely to the spoil, but also to Abram's property in general. This is contrary to other authorities. Josephus says, 'Abram gave Melchizedek the tenth part of his prey'.

It may well be, therefore, that this particular act of tithing relates to the prey only, not to the private estate of the patriarch. This statement is significant, for were the tithe compulsory in Abram's day we should expect him to give the tenth of 'all he possessed', and not merely a tenth 'out of the chief spoils' (R.V.). No doubt the custom of the country from which Abram had been called deemed it fitting and proper that a tenth be dedicated to God. On this particular

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1. Mammon, in Gold and the Gospel, p.87  
2. The Whole Tithe, p.8



occasion Abram following the custom of the time, paid the tithe. Whether it was the rule of his life to do so we are not told. To state that this was the rule of his life, and that it was neither the first nor last time he paid the tithe is going beyond the scriptures, for nowhere else in the Bible is the tithe mentioned with reference to Abram's life except in Hebrews chapter seven which treats this incident.

We <sup>believe</sup> conclude, therefore, that Abram's tenth was an acknowledgment of the fact that he knew the tenth to be a fitting proportion to dedicate to God. How he received this information we do not know. Scripture is silent. We furthermore deduce on the basis of this chapter (Gen.14) that Abram's tithe was voluntary and not obligatory for it is nowhere stated as a command prior to the Mosaic legislation. If it were obligatory, Abram would have given a tenth of all his possessions, not merely of his spoils. It must be borne in mind that there is a distinction between what is right and fitting and what is mandatory. The tenth, it appears, was considered the proper proportion and may have been divinely revealed, but we cannot for that reason alone declare that because it was proper, it was expressly commanded.

There remains for our consideration but one more reference to the tithe before we reach the Mosaic Law, and this is found in the twenty eighth chapter of Genesis. <sup>1.</sup> Jacob had departed from his father's house under a cloud of disgrace. He had obtained Isaac's blessing under false pretenses and now his bro-

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1. Cf. Genesis 28:10-22 in Appendix, p11,iii

ther Esau hated him. For fear of his defrauded brother he had left home on his journey to Padararam. Homeless and shelterless he lay down in the open field with stones for his pillow. In a dream of the night he saw the inhabitants of heaven and heaven's great King. The Lord spoke:<sup>1.</sup>

I am the Lord God of Abraham thy father, and the God of Isaac; the land whereon thou liest, to thee will I give it, and to thy seed; And thy seed shall be as the dust of the earth, and thou shalt spread abroad to the west, and to the east, and to the north, and to the south; and in thee and in thy seed shall all the families of the earth be blessed. And, behold, I am with thee, and will keep thee in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of.

Waking from his sleep Jacob was impressed with the certainty that this was indeed a heaven-sent dream. He determined: "The Lord shall be my God and this stone which I have set up for a pillow shall be God's house, and of all that thou shalt give me I will give the tenth part unto thee".<sup>2.</sup>

Again legalistic commentators interpret Jacob's tithe to be obligatory. Constable repeats: "We regard him (Jacob) not as performing what he esteemed a mere voluntary act, but as discharging a sacred obligation; as making that return to God for His bounty which he knew to be expected of him".<sup>3.</sup> His arguments are similar to those presented for Abram's tithe. To quote other legalists on this point would be but repetition,

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1. Genesis 28:13-15

2. Geneiss 28:21-22

3. Constable, H, op.cit., p.28

for they all argue, in essence, as does Mr. Constable. We shall consider him a representative of the legalists, and shall attempt to disprove his contention that Jacob performed a sacred obligation when he vowed the tenth.

Let us analyze Jacob's vow: "If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the Lord be my God; and this stone which I have set up for a pillar shall be God's house; and of all that thou shalt give me, I shall surely give the tenth unto thee.<sup>1.</sup>

This was tithing, but an inferior sort of tithing to be sure. Jacob, in this instance, is a poor example to emulate as the legalists delight in doing. In the first place, his vow is conditional. The Lord does not delight in vows of this type. He had, in verses 13-15 given Jacob every assurance of His divine blessing and protection and yet Jacob hedges his tithing vow about with conditional phraseology! 'If God will be with me--if God will keep me in this way that I go--if God will give me bread to eat and raiment to put on, etc...' Children of God do not give to the Lord's cause with such an attitude. We can very well imagine the chaos and confusion that would result in the Christian Church were the members to condition their giving on such temporal, self-made provisions. No, Jacob's conditional vow to tithe is not a good example to emulate. In this connection we

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1. Genesis 28:20-22

note also that Jacob's vow to give the tenth was not a systematic way to give. It was not to be offered annually as he received the blessings, but in one sum on his return home. This is not as God would have it. We learn from a study of the Mosaic law on tithes that the tenth was to be given regularly, yearly, in short, at regular intervals. Also from the apostle Paul we learn that giving should be systematic (2 Cor.16:2). One of the reasons for the enactment of the Mosaic tithe was that by regularly setting aside a portion of one's income to God and by bringing it to His temple regularly, a God-consciousness would be sharpened and developed. The regular type of giving is the kind God encourages. Jacob's vow did not make provision for regular, systematic giving. In the third place, although the Lord kept His promise to Jacob, Jacob as far as we know, did not remain faithful to his vow. The Scriptures do not inform us as to whether Jacob built the house to God, nor whether he gave the tenth as he had vowed. In fact it might very well be that on Jacob's safe return the promised tithe was, as a matter of fact, not offered, and that this laxity, to call it nothing worse, occasioned the death of Rachel. (It is universally believed among the Jews that a man who vows wealth to God, and fails to pay his vow, is punished either in his wife or children).<sup>1.</sup>

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1. Thompson, P.W., op.cit., p.14

We would make two observations before bringing this particular section to a close. First, concerning Jacob's vow---We again ask; Why a tenth? Again, as in the case of Abram, we feel that it was due to some primal revelation of God which had been handed down, the fruits of which were observable in the conduct of Abram and his descendants. Abram perhaps, as a faithful father, taught it to Isaac, from whom Jacob received it. Secondly--nearly all writers on the tithe invariably bring forth as an argument for New Testament tithing the examples of Abram and Jacob. These arguments will be considered in greater detail in a later section. Suffice it to say here, that the two examples in question are not reliable instances of legalistic tithe-paying. It has already been demonstrated that Abram's tithe was voluntary, not compulsory. Jacob's vow to tithe was, we believe, voluntary also. Were it true, as many believe, that Jacob considered the tithe a duty and a command, he most certainly would not have conditioned his vow! The moment a person conditions a statement, he reveals to all that he has a choice in the matter. We feel, therefore, that the two recorded instances of pre-Mosaic tithing mentioned in Genesis 14 and 28, were voluntary expressions of gratitude and considerations of propriety.

CHAPTER THREE  
MOSAIC TITHING

The section under consideration deals with Jewish tithes under the Mosaic Law. The sources for the treatment of the subject are taken primarily from Biblical and Rabbinical sources. In this section Israel's two tithes ( some commentators think there were three), the tithe of tithes, and firstfruits shall be treated in considerable detail.

1.  
The first enactment concerning tithes stipulates that the tenth of all produce and of all animals be devoted to the Lord. It furthermore enacts that the predial or vegetable tithe may be redeemed if one-fifth is added to its value; and that the mixed or animal tithe, which is unredeemable, is to be taken as it comes, without any kind of selection whatsoever. Should this detail be neglected, the original animal and the one substituted for it are both forfeited to the sanctuary.

2.  
In the second reference to the tithe, in connection with the Mosaic legislation, it is stated that the tithe is to be given to the Levites of the respective districts as a remuneration for their services in the sanctuary since they were excluded from sharing in the division of the land of Canaan. Moreover, it is revealed that the Levites are allowed to consume the tithe wherever they please 0185-327 and that from the tithe thus received they are to give a

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1. cf. Leviticus 27:30-33, in Appendix, p. iii  
2. cf. Numbers 18:21-32, in Appendix, p. v, vi

tenth to the Aaronites or priests.

1.

In the third legislation on this point, it is specifically commanded that the Israelites are to tithe the produce of the soil every year; that this vegetable tithe, together with the firstlings of the flock and herd, is to constitute the social and festive repast at the sanctuary; that in the event that the sanctuary is too far off, the tithal produce is to be converted into money, which is to be taken to the metropolis and there laid out in food for this entertainment; and that the Levite is to share with the family in this social meal. In conclusion, it is ordained that at the end of every third year this vegetable tithe (הַשְּׂמֵרָה הַשְּׁלִישִׁית) is not to be taken to the metropolis, but is to constitute hospitable and charitable meals at home to which the Levite, the stranger, the fatherless, and the widow are to be invited. The triennial conversion of the second or vegetable tithe into entertainments for the poor is again enjoined

2.

in the same book. Here it is also stated that every Israelite shall make an exculpatory declaration that he has conscientiously performed the tithal command.

3.

The Levitical, or First Tithe (הַשְּׂמֵרָה הַשְּׁלִישִׁית)

This tithe was paid after both the firstfruit (הַבְּרִיאָה) and the priestly heave-offering (הַתְּנוּפָה) had been sep-

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1. cf. Deuteronomy 12:5-7,17; 14:22-29, in Appendix, pp.,vi,vii  
2. cf. Deuteronomy 26:12-15, in Appendix, pp.,vii,viii  
3. McClintock and Strong, op.cit., p.433

erated. Although the amount was not fixed in the Mosaic Law,<sup>1.</sup> it was generally one-fiftieth of the produce. The physical welfare of the many priests and Levites was always a serious matter. It was by no means left entirely to the generosity of the other eleven tribes, but specific provision was made for it in numerous laws. The principle on which such support was required was not simply that the priests and Levites were performing services in their behalf as their appointed representatives; it was a higher and far more fundamental obligation. All owed tribute from their substance to God. God relinquished that tribute in favor of the tribe of Levi, including Aaron and his sons, to the end that they might wholly devote themselves to the service of their brethren at the sanctuary.<sup>2.</sup>

<sup>3.</sup>  
The Biblical law in Numbers 18:1-32, regulates the laws of the TERUMAH and MA'ASER (תרומה & מעשר). The TERUMAH (תרומה) belonged to the priests and the MA'ASER to the Levites. The Levites had to separate a tenth from the MA'ASER given to them and give it to the priests. In Biblical and rabbinic terminology, the latter is called the TERUMAT MA'ASER. In other words, according to Biblical law, the TERUMAH and TERUMAT MA'ASER belonged to the priests, and the MA'ASER to the Levites as a reward for their services on their behalf in the Temple.<sup>4.</sup>

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1. Cf. Exod. 23:19, Deut. 26:1 with Mishnah Bikkurim
  2. Bissell, Edwin, C., Biblical Antiquities, p. 328
  3. cf. Numbers 18:8-32, in Appendix, pp. iv, v, vi
  4. Belkin, Samuel, Philo and the Oral Law, p. 67



The Mosaic Law does not define what things are subject to this tithe, but simply states that it is to consist of both vegetables and animals.<sup>1.</sup> The animals in particular, are very indefinitely described in the Pentateuchal statute, which simply says, "As to all the tithe of herds and flocks, whatsoever passeth under the rod, the tenth shall be holy unto the Lord".<sup>2.</sup> It will be seen that this law does not say whether the tenth is to be paid of the newly-born animals; whether it includes those newly-purchased or exchanged; whether it is payable if a man has less than ten cattle; or at what age of the animals the tithe becomes due. The spiritual heads of the people, therefore, had to minutely define these points so as to make the tithal law practicable. For this reason the following canons obtained: All animals are tithable except those which are born of heterogeneous copulation; which are damaged; which have come into the world irregularly; which are bereaved of their mother; or which have been purchased or received as presents. They are only tithable when there are ten newly born of the same kind, so that the offspring of oxen and small cattle must not be put together which might be done just to make up the requisite number; nor are even those to be put together which are born in different years, although they belong to the same kind. Sheep and goats may be tithed together, provided they have all been born in the same seasons in the year.

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1. cfi. Leviticus 27:30-33, in Appendix, p. iii

2. Leviticus 27:32

Animals may be tithed which are born about fifteen days before the three great festivals, viz., (a) on the first of Nisan, being fifteen days before Passover; (b) on the first of Sivan, being only five days before Pentecost, because the small number of animals born between these two festivals could not suffice for the celebration of Pentecost if the second tithe term were to be fifteen days before this festival; and (c) on the twenty-ninth of Elul instead of the first of Tisri, which is fifteen days before Tabernacles. Those animals born before the month of Elul were tithed by themselves.<sup>1.</sup> With regard to these animals tithed, the law prescribes that every tenth beast that passes under the rod was to be sacred to the Lord, the good and bad alike. Any attempt to substitute one beast for another would result in the loss of both animals.<sup>2.</sup>

It is interesting to note the manner in which the Biblical phraseology was literally interpreted and applied. The animals were tithed by being made to pass, one by one, out of some enclosure in front of which stood a person appointed to number them. He held in his hand a rod, or staff, with which he counted each animal as it made its exit from the fold until he came to the tenth.<sup>3.</sup> Every tenth animal would be marked with a red color while the words 'This is the tithe',<sup>4.</sup> were spoken. The command, 'Whatsoever passeth under the rod' was in this way literally carried out.

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1. McClintock and Strong, op.cit., p.434  
2. Keil, Carl, F., Manual of Biblical Archaeology, p.448  
3. Nevin, John, W., Biblical Antiquities, p.337  
4. Mishnah, Bekoroth, x,7

The Second Tithe ( '26' 51045 - Seutsoednatn )

This tithe is legislated in the fourteenth chapter of the book of Deuteronomy. It was what is known as the 'festival tithe'. This particular tithe could not be sold, nor given or received as a pledge nor used as weight, nor exchanged, but might be given away as a present. If the distance to the national sanctuary was too great to convey the tithe in kind, it might be converted into specie, and the money could only be spent in the metropolis in ordinary meals or festival sacrifices which were eaten at those social repasts. There were storehouses in one part of the Temple, under the superintendence of priests and Levites in which the tithe was kept.

For a better understanding of this second tithe in particular, and all Israel's tithes in general, we must understand the underlying purpose behind them as well as the attitude taken over against the tithes by the children of Israel.

All the males in Israel (with their families, if they so desired) were to assemble at the sanctuary three times a year for the worship of God.

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1. cf. Deuteronomy 14: 22-29, in Appendix, p.vii  
 2. Mishnah, Ma'aser Sheni, i,1  
 3. ibid., iii,2  
 4. cf. 2 Chron.31:11-14, Nehemiah 10:38.39; 12:44; 13:12, in Appendix, pp. ix, x.  
 5. Lansdell, H., The Tithe in Scriptures, pp.26,27  
 6. cf. Deuteronomy 12:6-7, in Appendix, p.vi

The primary end of the festivals was to foster religious principles and to furnish a time and place for social observance and the offering of sacrifices. Everything was done in recognition of God's bounty, and as acts of homage and worship to Him.<sup>1.</sup> Comparing the first and second tithes, it is seen by way of distinction that whereas the offerer had no voice whatever in the disposal of the first tithe, the disposal of the second tithe was largely in his own hands; and that whereas the offerer did not receive again any portion of the first tithe for himself, he might in certain cases, receive the greater part of the second tithe either for himself or for others.<sup>2.</sup>

The Triennial Tithe (שְׁשָׁנִית - שְׁשָׁנִית - שְׁשָׁנִית)

This tithe has also been called the Third Tithe, Poor Tithe, and Second Tithe (שְׁשָׁנִית לְפֶתַח הַבַּיִת :LXX, Deut.26:12). This tithe is generally called the Second Tithe converted into the poor tithe. It is to be given to and consumed by the poor at home instead of being conveyed to the metropolis to be eaten by the owner. Since every seventh year was a fallow year, not yielding a regular harvest, it was enacted that the second tithe should be eaten in Jerusalem by the owner thereof and his guests in the first, second, fourth, and fifth years of the septennial cycle, and be given to the poor in the third and seventh years. It is for this reason, then, that the third year is denominated the YEAR OF TITHES (שְׁשָׁנִית הַשְּׁלִישִׁת, i.e.

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1. Lansdell, H., op.cit., p.28  
 2. ibid., pp.29,30

when all the tithes had taken their rounds. For this reason also, the spiritual heads of the Jewish people in and before the time of Christ constituted and named the Preparation Day of Passover of the fourth and seventh years, a day of searching and removal (7142).

This was done in accordance with Deuteronomy 26:12 when every Israelite had to separate all the tithes which he ought to have paid in the course of the three years, but which, whether through negligence or through some untoward circumstances, he had failed to do. At the evening sacrifices on the last day of Passover, every pilgrim, before preparing to return home, had to offer a prayer of confession in accordance with the thirteenth verse of this book. Inasmuch as this confession ('17') is an expansion and traditional exposition of verses 13-15, which accounts for the Chaldee and other versions of the passage in question, we give it entire: "I have removed the hallowed things from the house (i.e. the second tithe and the quadrennial fruit<sup>1.</sup>); and have given it to the Levite (i.e. the priestly offering and the priestly tithe), to the stranger, to the fatherless, and to the widow (i.e. not given less than the poor tithe demands)...from the house (i.e. from the dough<sup>2.</sup>) according to all thy commandments which thou hast commanded me (i.e. not given the second tithe before the first); I have not transgressed thy commandments (i.e. not paid one kind for the

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1. of. Leviticus 19:23-25, in Appendix, p. x  
2. of. Numbers 15:17f. in Appendix, p. xvii

other); I have not forgotten (i.e. to thank thee and to remember thy name thereby); I have not eaten thereof in my mourning...I have not given thereof to the dead (i.e. for coffins, shrouds, or mourners); I have hearkened to the voice of the Lord my God (i.e. have taken it to the chosen sanctuary); I have done all that thou hast commanded me (i.e. have rejoiced and caused others to rejoice therewith).<sup>1.</sup>

It must be understood that in the two years of the septennial cycle, when the second tithe was converted into the poor tithe, there was no additional second tithe, inasmuch as the poor tithe took its place. The poor could go into a field where the poor tithe was lying and demand of the owner to satisfy their wants. If the owner's means were slender, and the poor so numerous that he were unable to give to each the specified measure, he was to produce the whole tithe and place it before them so that they could divide it among themselves. The owner could give only one half of the tithe to his own poor relatives; he had to distribute the other half among the poor generally.<sup>2.</sup>

If a man and woman applied together, the woman was to be satisfied first. No debts were allowed to be paid out of the poor tithe; nor a recompense to be made for benefits;<sup>3.</sup> nor captives redeemed; nor was it to be devoted to nuptial feasts or alms; nor was it to be taken out of Palestine into a for-

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1. McClintock and Strong, op.cit., p.435

2. ibid.,

3. ibid.,

eign land. Though no tithes were paid in Palestine in the sabbatical year, when all was in common, yet the land of Egypt, Ammon, and Moab had to pay them for the support of the poor in Israel, because the Sabbath of the soil was not observed in these countries.

The Biblical law on these subjects arranged as it is, is frequently indefinite. At times it appears as though the laws were at variance with one another. A real conflict between the divine commandments is, however, inconceivable. It was the task of the learned not only to harmonize them by interpretation, but to combine them for practical purposes. The mere repetition of laws between which there seems to be no difference, made it necessary to find something in the one that was not explicit in the other. This is an accepted hermeneutic principle.<sup>1.</sup>

The student of the tithe will see that the Book of Deuteronomy only mentions the second or vegetable tithe as well as its regular, triennial conversion into the poor tithe. It omits entirely the first or Levitical tithe; while the books of Leviticus and Numbers, which discuss the Levitical tithe, pass over in silence the second or feast tithe. This has given rise to various theories among modern critics. Thus Ewald will have it that the Deuteronomist, writing during the period of the Jewish monarchy, when the Levitical tithe, as enacted in Leviticus and Numbers, could no longer

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1. Moore, George, F., Judaism, Vol.II, p.164

be continued as a regular tax rate in view of the new burdens of taxation imposed by the sovereigns, tried to bring the tithe back to its original form of a voluntary offering. 1.

2.  
Knobel, another higher critic, regards Deuteronomy 12:6; 14:22-29; 26:12, as proceeding from the later Jehovistic legislator who lived towards the end of the kingdom of Judah. Knobel claims this legislator substituted for the older Elohistic annual vegetable tithe as well as for the animal tithe, which were no longer practicable, the triennial vegetable tithe which was to be devoted to the hospitable meals whereunto the Levites, together with the stranger, widow, orphans, and poor, were to be invited. 3.

4.  
Bishop Colenso, who also regards the enactments in Leviticus, Numbers and Deuteronomy as referring to one and the same tithe, finds 'the most complete contradiction between the two sets of laws'. Edwin Cone Bissell holds that there were three tithes and makes the statement: 5.

Some commentators have supposed that this tithe was not additional to the second, but that a special use of the latter was required for the third year. But, as far as the letter of the law is concerned, the same reasoning that would substitute it for the second tithe on the third year would require its being substituted also for the first, and this cannot by any means be admitted.

6. 7.  
P.W.Thompson and Henry Lansdell claim there were three tithes.

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1. McClintock and Strong, op.cit., p.435
  2. Commentary on Leviticus, pp.419,590
  3. cf. Appendix, pp.vi,vii
  4. Pentateuch and Joshua Critically Examined, iii,476
  5. Biblical Antiquities, p.330
  6. All Thine Increase, pp.54,93,95,165; The Whole Tithe,p.43ff
  7. The Tithe in Scripture, pp.30,32,33,54



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Oehler, on the other hand, is convinced that the tithe of the middle books of the Pentateuch and that of Deuteronomy existed contemporaneously and that they cannot be denied in the presence of Jewish tradition given in the LXX version of Deuteronomy 26:12, Tobit 1:7ff, Josephus and others. This latter tithe, he feels, was no tax in the proper sense of the word, but by the necessity it involved of laying by a certain portion of the income, was a means of meeting the expense of the pilgrimages to the sanctuary, and of promoting the exercise of benevolence. That the rendering of these tithes also had the significance of a sacrifice of prayer is shown by the prayer which, according to Deuteronomy 26:13ff, was to be uttered after the tithing in the third year.

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1. Theology of the Old Testament, p.289f.
  2. *ἐάν τις οὐκ ἐθέλων ἀνοδικοῦσθαι τὰν τὸ ἐπιδήμιον τῶν γερνημάτων σου ἐν τῇ ἑστῇ τῇ τειτῇ, τὸ δεύτερον ἐπιδήμιον δὲ καὶ τῆς ἡστέρας καὶ τῆς νεοσσότου καὶ τῆς οὐρανοῦ καὶ τῆς κτῆνος, καὶ τὰς ἰσχυρίας τῆς γῆς σου, καὶ τὸ φῶς τῆς οὐρανοῦ σου,*
  3. cf. Tobit 1:7f, in Appendix, p.xvi
  4. 'Let there be taken out of your fruits a tenth, besides that which you have allotted to give to the priests and Levites. This you may indeed sell in the country, but it is to be used in those feasts and sacrifices that are to be celebrated in the holy city; for it is fit that you should enjoy those fruits of the earth which God gives you to possess, so as may be to the honour of the donor.' Josephus, Antiquities, Bk.IV, c.viii, 8.
  - 'Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those that want; to women also that are widows, and to children that are orphans.' Josephus, Antiquities, Bk. IV, c.viii, 22
  5. cf. Deuteronomy 26:12-15, in Appendix, pp.vii, viii

In answer to Ewald and the others who declare that there is a contradiction between the two sets of laws, it is to be urged that:

- a) The tithal enactment in Deuteronomy has nothing whatever to do with the one in Leviticus and Numbers, and is, therefore, neither intended to contravene nor supersede it.
- ✓ b) The <sup>author of</sup> Deuteronomist presupposes the existence and force of the Levitical tithe as the fixed income of the ministers of the sanctuary, and designs the second tithe to be in force by its side. This is evident from the fact that the book of Deuteronomy, chapters ten, twelve, and fourteen (1), like the books of Leviticus and Numbers, legislates upon the basis of Levitical property, and frequently refers to the care to be taken of the Levites. Now, if according to the above-named hypothesis, we are to regard the triennial tithe as substituted in the place of the original Levitical tithe, we are forced to the ridiculous conclusion that the only provision made by the <sup>Deuteronomist</sup> <sup>2.</sup> for the Levites is an ample meal once in three years. Oehler says:

It is surely scarcely conceivable that the lawgiver, in securing for the Levites an opportunity of eating to the full once in every three years, would venture to suppose that in so doing he was 'as far 3. as possible' relieving their necessities.

- c) The mention of the second tithe by the <sup>Moses</sup> Deuteronomist alone is due to the fact that it is connected with the fixing of the central sanctuary, the rites and regulations of which he alone discusses. ✓
- d) The post-exilic practice of the Jews shows beyond the shadow of a doubt that the nation for whom these tithal laws were passed understood the enactment in Deuteronomy to mean a second tithe as in force side by side with the first or Levitical tithe enjoined in Leviticus and Numbers. (4)

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1. cf. Appendix, pp.vi,vii  
2. McClintock and Strong, op.cit., pp.433,434  
3. Theology of the Old Testament, p.472  
4. cf. Footnote, p.27

- e) This also sets aside the objection urged by some that a double tithe would be too heavy and unbearable a tax. If the Jews did not find it so in later times, when, under the rule of foreign sovereigns, they were forced to pay heavy taxes, then surely they could not have found the double tithe too heavy a load during the independence of the State, especially when it is remembered that the second tithe was devoted to festive repasts of the respective families at which the Levites, the strangers, the widows, and orphans were simply guests. (1)

From the foregoing discussion we may gather; 1) that one-tenth of the whole produce of the soil and of all animals, was to be assigned for the maintenance of the Levites; 2) that a tithe, in all probability, a second tithe, was to be applied to festival purposes; 3) that in every third year either this festival tithe, or a third tenth, was to be eaten in company with the poor and the Levites.

The question now confronts us: Were there THREE tithes taken in this third year, or is the third tithe only the second under a different description? It seems to me that there were only TWO tithes. The reasons for this opinion have advanced. It must, however, be admitted that arguments advanced for the support of a third tithe are not entirely groundless. Josephus distinctly says that one tenth was to be given to the priests and Levites, one tenth was to be applied to feasts in the metropolis, and that a tenth besides these titiv mens etais <sup>2</sup> was to be given to the poor every third year. Tobit states he gave one tenth to the priests, one tenth he sold and spent at Jerusalem, and another tenth he gave away. <sup>3</sup> Jerome tells us

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1. McClintock and Strong, op.cit., p.434ff  
2. Antiquities, Bk.IV,c.iv,8,8,22. Cf. footnote 4, p.27  
3. cf. Tobit I:7-8, in Appendix, p. xvi

that one tenth was given to the Levites, out of which they gave one tenth to the priests (שְׂטַיִם עֹשֶׂה אֶת); a second tithe was applied to festival purposes, and a third was given to the poor (אֶת הַשְּׂטַיִם).<sup>1.</sup> Spencer thinks there were three tithes, and Jennings, with Mede, holds that there were only two complete tithes, but that in the third year an addition of some sort was made.<sup>2.</sup> Luther, too, speaks of three tithes, but he calls the tithe of tithes the third tithe:<sup>3.</sup>

Gott hat diesem Volke dreifache Zehnten auferlegt, Erstens den, welchen sie jedes Jahr den Leviten gaben von allen Fruechten des Landes; Zweitens den, welchen sie jedes dritte Jahr, ueber den enbege- nannten, von allen denselben Fruechten des Landes absonderten...Der dritte Zehnte war den Leviten aufgelegt, dass sie von ihrem Zehnten den Priest- ern auch den Zehnten gaeben; davon ist im dritten Buche Mosis gesagt.

Over against these opinions stands Maimonides who says the third and sixth years' second tithe was shared be- tween the poor and the Levites, i.e. that there was no third tithe.<sup>4.</sup> Both Selden<sup>5.</sup> and Michaelis<sup>6.</sup> are of the op- inion that the burden of three tithes, besides the first- fruits, would be an excessive load for the Israelites. Selden thinks that the third year's tithe denotes only a different application of the second, or festival tithe; and Michaelis, that it meant a surplus after the consumption of

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1. Commentary on Ezekiel, chapter 14, i, 536  
2. Spencer, De. Leg. Hebr. p. 727; Jennings, Jewish Ant., p. 183, in McClintock and Strong, op. cit., pp. 433, 434  
3. Saemmtliche Schriften, Vol. 3, p. 615  
4. De. Jur. Paup., vi, 4, in McClintock and Strong, op. cit., p. 435  
5. History of Tithes, Vol. II, 13  
6. Laws of Moses, ed. Smith, iii, 143, para. 192

the festival tithe. The following authorities may also be cited as being against a third tithe: Reland, Jahn, Godwyn,<sup>1.</sup> Carpzov, Keil, Saalschuetz, and Winer. Of all these opinions, that which maintains three separate tithings seems improbable. It seems far more than even a specially fertile country could bear.<sup>2.</sup> At the same time, however, it is difficult to reject the notion of two yearly tithes when we recall the special promises of fertility to the soil conditional upon observance of the commands of the law.

The Maintenance of the Priests (תרומה ותרומת מעשר)

As was remarked earlier, the TERUMAH belongs to the priests and the MA'ASER to the Levites. The Levites must separate a tenth from the MA'ASER given to them and turn it over to the priests. In Biblical and Rabbinic terminology the latter is called TERUMAT MA'ASER. Authorities differ in distinguishing between the BICCURIM (primitiva), or firstfruits offered in their natural state, and the TERUMOTH (primitiaw), brought not as raw products, but in a prepared state, as flour, oil, wine. In the Authorized Version TERUMAH is generally rendered by 'heave-offering', as Ex.29:27, Lev.7:14,32,34, Num.15:19;18:8,11; 31:41---and sometimes by 'offering', as in Ex.15:2; 30:13 35:5; 36:3,6. Lev.22:12, Num.5:9.<sup>3.</sup>

We shall treat first the Terumat Ma'aser. This tithe had to be separated by the Levite from the tenth he had received from the Israelite. It had to be given to the priest in Jerusalem

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1. McClintock and Strong, op.cit., pp.434,435  
2. Watson, Robert, A., The Book of Numbers, p.215  
3. Edersheim, The Temple, p.376

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before the Levite could use the rate paid to him.

And the priest the son of Aaron shall be with the Levites, when the Levites take tithes; and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house.

It had, moreover, to be a tenth part of the same tithe which the Levites received, and was therefore, subject to the same laws and regulations to which the Levitical tithe was subject. After the Babylonian captivity, when the Levitical tithe was divided, this so-called 'tithe of the tithes' necessarily ceased. Then the priests, instead of receiving the tithe of the Levitical tithe, as heretofore, took their share directly from the people.  
2.

The priests, besides a tithe of the tithe given them by way of support, were entitled by Mosaic legislation to receive among other things, firstfruits and the firstborn of man and animals.  
3. These were regarded as sacred unto God, and His right to them, as far as they constituted a source of income, was transferred to the priests.

The BICCURIM (primitiva) were only to be brought while there was a national sanctuary.  
4. They must also, be the produce of the Holy Land itself. On the other hand, both the tithes and the Terumoth were also obligatory on Jews in Egypt, Babylon, Ammon, and Moab. The Biccurim were only presented in the Temple, and belonged to the priesthood offici-

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1. Nehemiah 10:38

2. cf. Hebrews 7:5

3. cf. Lev. 27:26, 27, Num. 18:17, Deut. 15:19f, in Appendix, p. iv, xi

4. cf. Ex. 23:19, Deut. 26:2, Neh. 10:35 in Appendix, pp. viii, xi

ating there at the time, while the Terumoth might be given<sup>1</sup> to any priest in any part of the land.

The Mishnah holds that only the following seven were to be regarded as the produce of the Holy Land, and that from them alone Biccuring were due, viz., wheat, barley, grapes, figs, pomegranates, olives, and dates. (The expression 'honey' in Deuteronomy 8:8, must refer to the produce of the date-palm) If the distance of the offerer from Jerusalem was too great,<sup>2</sup> the figs and grapes might be brought in a dried state.

The amount of the Biccuring was not fixed in the Divine law any more than of the wheat which was to be left in the corners of the fields in order to be gleaned by the poor. The Mishnah enumerates five things of which the amount is not fixed in the Law, viz., the corners of the field for the poor; the Biccuring, the sacrifices on coming up to the feasts, pious works, on which, however, not more than one-fifth of one's property was<sup>3</sup> to be spent, and the study of the Torah.

Neither tithes, nor Biccuring, nor Terumoth, were to be given of what already belonged to the Lord, nor of what was not rightfully the property of a person. To illustrate; if only the trees, but not the land in which they grew, belonged to a man, he would not give firstfruits; if proselytes, stewards, women, or slaves brought firstfruits, the regular service was not gone through, since these could not have truth-

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1. Edersheim, op.cit., p.376

2. *ibid.*, p.377

3. Mishnah, Peah, i,1

fully said either one or the other of these verses: "I am come to the country which the Lord sware to our fathers to give us"; or, "I have brought the firstfruits of the land which Thou, O Lord, hast given me"<sup>1.</sup>

The firstborn, also, of man and beast, were to be offered; the former were, however, to be redeemed.<sup>2.</sup> Of unclean animals, the firstborn were to be redeemed at the valuation of the priest, with the addition of a fifth of the worth.<sup>3.</sup> Of clean animals, on the other hand, the firstborn, if without blemish, were to be sacrificed within a year from the 8th day after birth.<sup>4.</sup>

The fat was consumed on the altar; but the wave-breast, the heave-thigh, the shoulder and the two cheeks, together with the stomach, belonged to the priests. The rest of the animal, it would appear, was eaten by the owner and his friends at a festive meal. If such animals had blemishes unfitting them for sacrifice, they were redeemed at a specified sum; otherwise they became entirely the property of the sanctuary. No animal could be presented at the altar before it was a month old. The firstborn of ceremonially unclean animals, like the ass,<sup>5.</sup> and the camel, was either redeemed or had its neck broken. The latter alternative was probably resorted to when, for some reason, the animal was regarded as comparatively worthless.

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1. Deuteronomy 26:3,10

2. cf. Exodus 13:13, Num.18:15, in Appendix, pp.iv,xi

3. cf. Numbers 18:15, 28:26ff, in Appendix, pp.iv, xii

4. Oehler, op.cit., p.298f.

5. cf. Lev.27:27, Num.18:15, in Appendix, pp.iv,xvii



For the firstborn of an ass, a lamb might be brought which was no inconsiderable concession. The price paid in redeeming an animal was one fifth more than its estimated market-value.<sup>1.</sup>

In addition to the aforementioned, the priests received a part of many of the offerings which were presented to the altar. Among these the shewbread may be included. After remaining on the table in the sanctuary for one week, that is, from one Sabbath to the next, it might be eaten by the priests. From the offerings proper there fell to them, from the whole burnt offering, only the skin of the animal. "And the priest that offereth any man's burnt offering, even the priest shall have to himself the skin of the burnt offering which he hath offered"<sup>2.</sup>

From the meal offering, which always accompanied the burnt offering, they had that which was left over after the sacrifice. From the rest of the meal offerings, they might appropriate whatever remained, excepting that which they were to offer for themselves--this was wholly consumed. What was not used of the log of oil which the leper brought for the ceremony of his purification, belonged to the priests.<sup>3.</sup>

The priests received also the price of all devoted things, unless specially given for a sacred service. A man's service or that of his household could be redeemed at fifty shekels for a man, thirty for a woman, twenty for a boy, and ten for a girl.<sup>4.</sup>

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1. Bissell, Edwin, C., op.cit., p.331  
2. Leviticus 7:8  
3. Bissell, Edwin, C., op.cit., pp.331,332  
4. Smith, Wm., ed., The Old Testament History, p.278

Having thus explained the nature of the various religious contributions, it remains only to describe the mode in which the Biccurim, or 'firstfruits', were ordinarily set apart, the ceremonial connected with their delivery to Jerusalem, and the purpose for all this. The object and meaning of the offering of the firstborn, of the firstlings, and of the tenth of the produce of the soil, as well as of the flocks and herds, are not to be found alone in the fact that they were supposed to furnish the priests and Levites with the necessary means of subsistence. The truth of the matter is, these things were not given directly to the priests and Levites, but were offered to the Lord as being sacred to Him. The sanctifying of the firstborn of man and beast is clearly based upon the deliverance of Israel from Egypt. The offering of the firstlings and the tithes had to be accompanied with a formal acknowledgment to the effect that it was the Lord who redeemed His people from the hardship and oppression which they suffered in Egypt, and gave them the fair and fruitful land of Canaan.<sup>1.</sup> Keil states:

Within the first and the tenth there is comprised the idea of absolute property, and consequently it was most completely represented by both together; now, inasmuch as all property comes from God, the tenth as well as the first was accordingly consecrated or given up to Him...tithes and firstlings along with the firstborn were understood, therefore, to be the representatives of the entire produce of the

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1. Manual of Biblical Archaeology, p.453

land and of the whole property generally, and, being paid over as they were to Jehovah, they constituted a practical confession and acknowledgment that the whole land, that all possessions in general, belonged to Him, and that it was He alone who conferred them upon those who enjoyed them.

As a modest family feast the presentation of the first-fruits would enter more than any other rite into family religion and family life. No average child in Israel, at least of those living in the Holy Land, could have been entirely ignorant of what was connected with this service. For hardly had a brief Eastern spring merged into early summer, when with the first appearance of the ripening fruit, whether on the ground or on trees, each household would prepare for this service. The head of the family accompanied by his child, would go into his field and mark off certain portions from among the most promising of the crop. For only the BEST might be presented to the Lord, and it was set apart before it was yet ripe. The solemn dedication was however, afterwards renewed, when it was actually cut. In this way, each time anyone would go into the field, he would be reminded of the ownership of Jehovah, until the reapers cut down the golden harvest. Thus the covenant-relationship to God was renewed each year.<sup>1.</sup>

Summarizing then, these offerings of firstlings and tithes not only had the effect of imparting a religious consecration to all property, but they were also practical evidence of a

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1. Edersheim, op.cit., p.381

desire on the part of those who offered them to make use of the blessings which they owed to the Lord, for the glory of His name, i.e. for their own and their neighbor's well-being. The consecration of the firstborn contained also an acknowledgment that the people whom the Lord had chosen to be His own peculiar possession, was called upon to sanctify<sup>1.</sup> and devote its whole life to Him.

Before proceeding to the next section, it will be necessary, for the sake of completeness, to mention that Belkin,<sup>2.</sup> a scholar of rabbinical tradition, has made a study of the works of Philo, Josephus, and the Apocryphal Books, and finds therein a number of conflicting reports concerning the distribution of the Terumah and Ma'aser. To go into detail here would be beyond the scope of this paper. We shall, however, present the conclusions at which Belkin arrived:

It is not surprising to find statements in Philo which, contrary to Biblical law, imply that the tithes were given to the Levites. Nor is there reason to doubt the historicity of his statement that the tithes were not given to individual priests and Levites but centralized in the Temple. The contradictions in Josephus and Philo on the problem of the recipient of the tithes and on other points relating to the laws of tithes merely show that these men define the laws according to the different practices of their respective periods.

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1. Philo and the Oral Law, p.76

-CHAPTER FOUR-

OLD TESTAMENT TITHING

Having to the best of our ability exhausted the references to Mosaic tithing as found in the Pentateuch, we turn to a diligent search of the remaining books of the Old Testament. We search the pages of Holy Writ in vain, looking for specific instances of tithe-paying in the subsequent history of the children of Israel. None can be found prior to the<sup>1.</sup> reign of king Hezekiah. It would not be fair to say that because the tithe is not specifically mentioned prior to Hezekiah (except in Amos 4:5), that tithe-paying was not practiced. Nevertheless, Scripture is silent on this point. Any argumentum a silentio is always, of necessity, weak. We therefore omit drawing all manner of inferences and conclusions from the various and plentiful mention of firstfruits, presents, dues to the priests, sacrifices, instances of the offering of material things to God, and examples of private beneficence in general with which the Scriptures from Joshua to<sup>2.</sup> Hezekiah abound.

For the sake of completeness and for those who are interested in this feature of the history of Israel, we append the passages which treat the above mentioned instances of conformity to the Mosaic Law.<sup>3.</sup>

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1. cf. 2 Chron. 31:7-10, in Appendix, p. xii, xiii  
2. Lansdell, Henry, op.cit., pp.52-73  
3. cf. Appendix, pp. xiiiff

During the monarchy it seems that the payment of tithes was neglected. Bible commentators have inferred from the action of certain kings <sup>1.</sup> that they claimed them for themselves. Be that as it may, the fact is clearly established <sup>2.</sup> that at the restoration of religion by the pious Hezekiah, tithe-paying was re-established. It was re-established also <sup>3.</sup> after the return of the Jews from the Babylonian Captivity when material alterations and modifications were made in the tithal laws owing to the altered state of the commonwealth and to the disproportion of the Levites and laymen. It seems that only 341 or 360 Levites returned at first from the Captivity, with about 37,319 laymen; while with Ezra only 38 Levites came back, with 1496 laymen. There can be but little doubt that the same disproportion continued among those who returned afterwards, as well as in the gradual and natural <sup>4.</sup> increase of the nation.

There were, accordingly, 97 laymen to one Levite, while the tithe of nine laymen amounted to as much as was left for each private family. If we take ten laymen to one Levite, as the latter had to pay a tenth to the priest, the tithe when duly paid by all the Israelites, yielded ten times as much as the Levites required. On the other hand, there were in Judaea, after the return from Babylon, a disproportionately large number of priests, since, exclusive of those who had

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1. cf. 1 Sam.8:14-17, 1 Macc.2:35, in Appendix, pp.xvii ff.  
2. cf. 2 Chron.31:5ff  
3. cf. Nehemiah 10:38, 12:44, 13:5.12, in Appendix, p.x,xvi  
4. McClintock and Strong, op.cit.pp.436

no register, 4289 of them came with Zerubbabel (i.e. twelve or thirteen times more than Levites), and two whole families, besides separate individuals, came with Ezra. These could not possibly have subsisted upon the legal dues.<sup>1.</sup> In addition to the miserably provided priests, there were the 612 Nethinim who came back with Zerubbabel and Ezra for whom no provision whatever existed.

Ezra had, therefore, to take the superabundant from the Levites for the support of the priests and the Nethinim. Josephus clearly states that the priests received tithes in later times:

I was now about the thirtieth year of my age... yet did I preserve every woman free from injuries and as to what presents were offered me, I despised them, as not standing in need of them. Nor indeed would I take those tithes which were due to me as a priest, from those that brought them. 2.

It is this distribution of the Levitical tithe between the priests and Levites which is evidently alluded to when the Talmud says that Ezra transferred the tithes from the Levites to the priests as a punishment for their tardiness in returning from the exile.<sup>3.</sup> It could not possibly mean that he took the whole tithe from the Levites, since that would be at variance with other records and would leave the Levites unprovided for .

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1. McClintock and Strong, op.cit., p.436

2. Josephus, Vita, 15

3. Kethuboth, 26a, Cholin, 131b, Yebamoth, 86b, Sotah, 47b, in McClintock and Strong, op.cit., p.436

It was at this time, we believe, that the tithes were divided into three parts: one, shared by the priests and Levites; a second, used to support the scholars in need of help; and the third, deposited in the Temple treasury, which was under the supervision of the high Priest.<sup>1.</sup>

The board appointed to watch over the tithes, as well as the storehouses which already existed in the time of Hezekiah for the reception of the tithes, were now better organized than ever. To achieve the purpose intended by Ezra in the new division of the tithe, it was necessary that the collection and distribution thereof should take place under the careful supervision of a body consisting of both priests and Levites. Such a board was duly appointed, and it was ordained that at least one portion of the tithes should be taken to Jerusalem for the support of the ministering Levites.<sup>2.</sup>

Nehemiah arrived at Jerusalem in the twentieth year of Artaxerxes' reign, 445 B.C. Ezra the priest was at the Jewish capital, having come from Babylonia thirteen years previously. Nehemiah effected notable reforms, the outstanding of which was the rebuilding of the wall in fifty-two days. He led the people in a religious revival which led to all the leading men, both of priests and people, sealing with Nehemiah a covenant to worship Jehovah:

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1. Belkin, Samuel, op.cit., p.75  
2. McClintock and Strong, op.cit., p.436



And because of all this we make a sure covenant and write it; and our princes, Levites, and priests, seal unto it.(1.)

After governing Judah for twelve years, Nehemiah, in 433 B.C. returned to Susa. Not long thereafter he asked for a further leave of absence and returned to Jerusalem.<sup>2.</sup>

Matters had not gone well during his absence. Eliashib the priest had permitted Tobiah, with whom he was connected by marriage, actually to occupy a large room in the Temple which had been previously used as a store chamber for offerings. The outraged Nehemiah lost no time in throwing his furniture out of doors and returning the room to its legitimate use.<sup>3.</sup> Worse still, the Temple stood empty of its ministers. On inquiry he learned that the Levites and singers, not receiving the support due them, had been compelled to go back to their lands to make a living. Nehemiah saw to it that the Levites and singers were called together and restored to their place in the Temple, while 'all Judah' was forced to pay up their tithes.<sup>4.</sup> To insure proper distribution of these, Nehemiah appointed treasurers over the stores, men who could be trusted to disburse them faithfully to their colleagues.<sup>5.</sup>

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1. Nehemiah 9:38

2. Davis, John, D., A Dictionary of the Bible, pp.534,535

3. cf. Nehemiah 13:4ff, in Appendix, p.xviii

4. cf. Nehemiah 13:10ff, in Appendix, p.x

5. James, F., Personalities in the Old Testament, pp.455,456

The tithe is mentioned for the last time in the Old Testament in the book of the prophet Malachi.<sup>1.</sup> Little is known about the history of the prophet, but Biblical scholars think he was a contemporary of Nehemiah since his admonitions and reprimands and moral rebukes indicate practically the same conditions and show the same religious and moral defects as are mentioned by Nehemiah.<sup>2.</sup> The seriousness of the neglect of tithe-paying is forcibly brought out by Malachi when he calls it 'robbing God'.

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1. cf. Malachi 3:8-10, in Appendix, p/xvi.

2. Fuerbringer, L., Introduction to the Old Testament, p.111

-CHAPTER FIVE-

APOCRYPHAL TITHING

In tracing the history and development of tithing, it is necessary that we consider also the Apocrypha. These are "a number of books which by name and contents pretend to be canonical, but which have been denied a place in the canon on account of their dubious origin and content"<sup>1.</sup> Their doctrinal value is <sup>almost</sup> nil, but historically they serve to bridge the gap between the periods covered. Luther remarks concerning them:<sup>2.</sup>

...das sind Buecher, welche der heiligen Schrift nicht gleich gehalten, aber doch nuetzlich und gut zu lesen sind...weil in einigen historischen Buechern die Geschichte des juedischen Volkes fortgesetzt, und ein Theil der Erfuellung von den Propheten dadurch erweislich gemachet wird; in den moralischen Buechern sehr viele schoene und brauchbare Regeln und Lehren vorkommen, die zum geistlichen und buergerlichen Leben nuetzlich sind; auch insonderheit von dem Glauben der juedischen Kirche in gewissen wichtigen Artikeln der christlichen Lehre manches schoene Zeugnis daraus genommen werden kann.

The Apocrypha is full of references and allusions to alms-giving and charity. From a reading of the books it can be inferred that the Law of Moses was well known and practiced. We are, however, interested in passages that specifically treat the tithe. Of such passages there are only three.<sup>3.</sup>

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1. Fuerbringer, L., et.al., art. "Apocrypha", in Concordia Cyclopedia, p.29
  2. Luther, Intro. to Apocrypha, in Hirschberger Bibel
  3. Tobit 1:5-8, 1 Maccabees 10:31, 11:35.36, in Appendix, pxvi, f

1.  
We learn from Belkin that during the reign of John Hyrcanus (High Priest, 135 B.C.) reforms bearing on laws of distribution of tithes took place. According to many Tannaitic passages, Hyrcanus instituted the following changes: First, he abolished the law requiring a farmer to declare he had separated the tithe and had given it to the Levite;<sup>2.</sup> Second, he appointed inspectors of 'pairs' (שְׁפָרִים)<sup>3.</sup> to see that the tithes were properly separated, presumably to bring them to the Temple. This system of the distribution of the tithes may have lasted for a long time. A short while before the war broke out with Rome, the high priests took advantage of the fact that the tithes were under their control and kept them for their own use. The ordinary priests naturally died of starvation.<sup>4.</sup> Josephus informs us:

And such was the impudence and boldness that seized on the high priests, that they had the hardness to send their servants into the threshing floors, to take away those tithes which were due to the priests, insomuch that it so fell out that the poorest sort of the priests died for want. (5)

As to the question whether the Diaspora Jews were required, according to the Halakah, to separate the tithes, Josephus and Philo seem to suggest that they separated them and sent them to Jerusalem.

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1. Philo and the Oral Law, p.73ff.
  2. Sotah, 9,10, Ma'aser Sheni, 5,15, in Philo and Oral Law, p.73
  3. Belkin, Samuel, op.cit., p.73
  4. ibid., p.75
  5. Antiquities, 20,8,8

-CHAPTER SIX-

TALMUDIC TITHING

From the Talmud we get not only fuller and more detailed ideas of tithe-paying during the period between the Old and the New Testaments, but we learn also how this practice was affecting the daily life of a religious Jew when Christ appeared. The Talmud is a compendium of <sup>that is written</sup> Jewish law, consisting of two main parts, the Mishna, and its commentary, the Gemara. The original source of the Jewish law is the Pentateuch; but as this was definitely fixed, and the continually changing conditions, especially during the post-exilic period, called for new decisions and laws, a rabbinical supplement to the Pentateuch, orally transmitted, grew up.

The agricultural laws of the Pentateuch applied to the land of Israel; but the territory to which that name might have been given in the days of the kingdoms, or included within its ideal boundaries, was confusing. The Jews in the New Testament era formed a compact population only in a much reduced Judaea, and a predominant element in Galilee. The question where these laws were to be treated as in force called urgently for decision. Again, the taxes and contributions for the support of the ministry after the cessation of the worship in the Temple required regulation. The first of the six grand divisions of the Mishnah is devoted to these subjects, dealing with the details of observance and the rights of the poor as well as of the priests and Levites under various laws. <sup>1.</sup>

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1. Moore, George, F., op.cit., p.162.

The Mishnah was sorted and reduced to writing about the beginning of the third century A.D., by Rabbi Judah.<sup>1</sup> The first division is on the topic 'Seeds', and has eleven tracts; the third, seventh, and eighth, deal with 'doubtful tithes', 'tithes', and 'tithe of tithes' respectively. The second chief part deals with 'Sabbaths and Festivals'; the third with 'Marriage and Divorce'; the fourth with 'Civil and Criminal Cases'; the fifth with 'Sacrifices'; and the sixth with 'Levitical Purity'. To attempt to analyze each section of the Mishnah would be mental suicide inasmuch as I have before me the only available copy and that in German. I shall, however, quote the chief sections of the seventh and eighth tracts of the Mishnah in order to give the readers a brief insight into the intricacies of this volume.

MAASSROTH, (von den Zehenden)

Nachdem die sogenannte grosse Hebe vor die Priester von den Fruechten erhoben worden, mussten die Zehenden den Leviten gegeben werden, wovon die goettlichen Gesetze 3 Mos.27:30f, und 4 Mos.18:21f, zu lesen sind. Dorten heisst es: 'Alle Zehenden im Lande beide vom Samen des Landes und von den Fruechten der Baeume, sind des Herrn und sollen dem Herrn heilig sein'. Und hier; 'Den Kindern Levi habe ich alle Zehended gegeben in Israel zum Erbgut', und v.24, 'Denn den Zehenden der Kinder Israel, den sie dem Herrn heben, hab ich den Leviten wiederum den Erbgut gegeben...' Von diesem Zehenden gaben sodann die Leviten wiederum den Zehenden den Priestern, welcher die Zehenden-Hebe heisset, und wie aus dem vorigen Buch zu ersehen, nebst der grossen Hebe einen besondern Grad der Heiligkeit hatte. Wie nun dieser Zehende, von welchem in dem folgenden Buch insonderheit gehandelt wird. In diesem ist dann also die Rede von den Zehenden ueberhaupt, was dessfalls zu beobachten. Demnach werden hier zufoererst im ersten Capitel Regeln gegeben, welche Arten Fruechte zehenbar seien, und wird hernach insonderheit bestimmt, von welcher

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1. Fuerbringer, L., et.al, Concordia Cyclopedia, p.746f.

Zeit an dieselben zehendbar worden. Im andern Capitel kommen die Faelle vor, da sonst zehendbare Fruechte, ohne dass man den Zehenden davon geben muss, koennen genossen werden, und in dritten Capitel wird eben davon weiter, insonderheit in Ansehen des Orts gehandelt., wo Fruechte zehendbar werden. Im vierten Capitel kommen noch mehr Ausnahmen vor, wenn man Fruechte einmacht, auskoer-net und dergleichen; und endlich das letzte Capitel handelt von dem Versezzen der Pflaenzen, von Kauf und Verkauf, von Sauer-Wein und dem Samen, so man nicht verzehenden darf. Die Erdnung ist natuerlich, weil nach der Hebe der erste Zehende abgesondert wird. (1)

#### MAASSER SCHEMI (vom zweiten Zehenden)

Der zweite Zehende war nebst der grossen Hebe, und der von dem ersten Zehenden abgesonderten Zehend-Hebe, welche letzten beide den Priestern gehoerten, von besonderer Heiligkeit; daher von demselben besonders gehandelt wird. Es wurde aber derselbe, nachdem der erste Zehende abgesondert worden, von dem Ueberrest der Frucht von dem Herrn derselben erhoben, und gehoerte zwar in so ferne dem Eigentuemer, wiewohl ihn R.Meir und die Zillelianer als ein Eigenthum Gottes ansehen, musste aber doch, weil er als heilig und etwas Gott gewidmentes angesehen wurde, auf eine heilige Weise und zwar zu Jerusalem in Froelichkeit verzehret werden.

Dergestalt wird dann in dem ersten Capitel hergehandelt, dass man den zweiten Zehenden um der an-klebenden Heiligkeit willen nicht veraeufern duerfe und was man um das daraus erloesste Geld einkaufen duerfe oder nicht. Im andern Capitel wird die Regel voraus gesetzt, dass nur, was man zum Essen, Trinken, und Salben brauche um das Zehenden-Geld erkaufft werden duerfe, dodann wird davon gehandelt, was zu thun, wenn Zehenden und gemeines Geld untereinander gemenget worden, und was bei dem Ver-wechseln von dergleichen Geld zu beobachten. Im dritten Capitel wird nach einigen andern Gesezen die Regel gegeben, dass Fruechte vom zweiten Zehenden, so einmal in Jerusalem hinein gekommen, nicht wieder heraus gebracht werden duerfen, woraus die

Maelle, wenn dergleichen unrein worden, entschieden werden. Das vierte Capitel handelt von dem was bei dem Preiss desselben zu beobachten, und was vor Vortheile man sich dabei bedienen duerfe; Am Ende wie man Geld und dergleichen so man findet, anzusehen habe; Und endlich das fuenfte Capitel haelt die Geseze in sich von einem Weinberg im vierten Jahr, dessen Fruechte den Fruechten des zweiten Zehendes gleich gehalten werden, ferner wie man die Fruechte des zweiten und endlich wie der Biur, oder das Wegschaffen des Zehendens auf feierliche Weise nach 5 Mose 26:13f, geschehe, welche Stelle zugleich erkluert, und mit den Veraenderungen, welche der natuerlichen Ordnung gemaess, dass nach dem ersten Zehenden vom andern Zehenden gehandelt werde. (1)

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1. Rabe, Johann, J., op.cit., p.201.



-CHAPTER SEVEN-

NEW TESTAMENT TITHING

Tracing the history and development of the tithe through the New Testament we are forced to go also to Josephus and Rabbinic writings. The outstanding legalists at the time of our Saviour were the Pharisees. Without entering on the principles and supposed practices of 'the fraternity', or 'association' (Chebher, Chabhurah, Chabhurta) of Pharisees, which was comparatively small, numbering only 6000 members,<sup>1.</sup> the following particulars are to be noted. Anyone desiring to belong to the association had to conform to the following: First, to observe in the strictest manner, and according to traditional law, all the ordinances concerning Levitical purity; and second, to be extremely punctilious in all things connected with religious dues (tithes and all other dues)<sup>2.</sup> To elucidate---when a person desired to become a Chebher, he had to promise in the presence of three witnesses:

That he would set apart all the sacred tithes on the produce of the land, and refrain from eating anything which had not been tithed, or about the tithing of which there was any doubt; and that he would scrupulously observe the most essential laws of purity which so materially affected the eating of food and all family affairs. (3)

That the Pharisees practiced tithing in the time of Christ is obvious from several passages which specifically state that they do:

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1. Edersheim, Life and Times of Jesus the Messiah, Vol.1, pp.311f
  2. McClintock and Strong, art. 'Pharisees' in op.cit., v.8, p.69
  3. Edersheim, op.cit., p.311

Woe unto you, scribes and Pharisees, hypocrites, for ye pay tithe of mint and anise and cummin; and have omitted the weightier matters of the law, judgment, mercy, and faith; these ought ye to have done, and not to leave the other undone. (1)

But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God; these ought ye to have done, and not to leave the other undone. (2)

I fast twice in the week, I give tithes of all that I possess. (3)

The Pharisees, accordingly, were tithe-payers, 'par-excellence'. They were not alone, for the Samaritans, who accepted the law of Moses, and consequently also the obligations, were also tithers. The fact that tithe-paying was a general practice in the days of our Lord and until the destruction of Jerusalem (A.D.70) is evident from what Josephus (born A.D.37) says of himself in his thirtieth year:

As to the presents offered me, I despised them, as not standing in need of them; nor indeed would I take those tithes which were due to me as a priest, from those that brought them. (4)

It seems that tithe-paying among the Romans was well known. We read of the Centurion at Capernaum who built the synagog; and of Cornelius who prayed and gave alms that were had in remembrance in the sight of God. Herod the Great, likewise, though an Idumean, rebuilt the Jew's temple.

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1. Matthew 23:23
  2. Luke 11:42
  3. Luke 18:12
  4. Josephus, Vita, 15
  5. Luke 7:5
  6. Acts 10:31
  7. Lansdell, H., op.cit., p.106

The tithe is mentioned for the last time in the New Testament in the book of Hebrews.<sup>1.</sup> Here, however, it is mentioned in connection with the incident already referred to, viz., when Abram gave the tenth of his spoils to Melchizedek, and has no bearing on our study at the moment.

The apostle Paul often speaks of giving, but never mentions the tithe. There is a definite reason for his refraining to mention the tithe, as we shall see in another section. The classic example invariable advanced by legalists and others to prove that Paul advocated tithing, is

Upon the first day of the week let every one of you lay by him in store as God hath prospered him, that there be no gatherings when I come. (2)

Concerning this passage Lansdell writes:

The great apostle to the Gentiles therefore seems to lay down two great principles; one, that tithes and offerings of the faithful are due for the furtherance of the Gospel; the other, that every one should lay up in store, on Sunday, in proportion to his income...both are duties, under the New Testament as under the Old. (3)

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5.

So also James Morgan<sup>4.</sup>, Henry Constable<sup>5.</sup>, and Oscar Lowry<sup>6.</sup>, ---these men believe that this passage not only advocates tithing, but that it also commands it. Their reasoning is as follows: Paul was a Jew and a Pharisee of the Pharisees; no one ever accused him of breaking

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1. cf. Hebrews 7:1-9

2. 1 Corinthians 16:2

3. The Tithe in Scripture, p.140

4. The Measure of Christian Liberality, in Gold and Gospel, p.50

5. Scripture Rule of Religious Contributions, ibid., p.141

6. The Sin We're Afraid to Mention, p.12

tradition; the Gentile Christians whom he addressed must have known of the law of tithes for it was the custom of the land, and therefore he had no occasion or necessity to mention the word. In reply we say: Paul was indeed a Pharisee before his conversion, but it is not at all likely that he remained with this group after his conversion; furthermore, Paul was far from in sympathy with legalists of any description as his Epistle to the Galatians clearly proves. He would be the last person in the world to impose the Jewish yoke on Christian freemen. Whether he of his own free will paid the tithe, we do not know. Dr. Engelder seems to think he did.<sup>1.</sup>

Concerning our Lord, it is nowhere stated in the New Testament that He tithed. Where the Scripture is silent we will not attempt to speak. We know that He did not denounce the Pharisees for their tithe-paying, but that He did denounce their attitude and emptiness of heart and their perverted motives. Too much stress must not be laid on His commendation of their acts of tithing. The passage in question<sup>2.</sup> is strictly a denunciation of legalism.

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1. "Amalgamating the Law of Tithe and the Principle of Free-Will Offerings", in Concordia Theol. Monthly, Vol.3, No.9, p.706  
2. Matthew 23:23

CHAPTER EIGHT

THE EARLY CHRISTIAN CHURCH

As far as we can determine, the use of tithes in the time of Christ and His apostles was laid aside in the Christian Church. Why it was set aside, the authorities do not state positively. Some attempt to explain by saying it was a great encumbrance upon the Christians at that age; that it was merely temporarily set aside as was circumcision in the Old Testament, only to be resumed again when circumstances permitted.<sup>1.</sup> The Apostolic Church practiced a kind of communism<sup>2.</sup> which supplied the want of tithes. This community was, however, extraordinary, and was not to last. Another reason proposed for the non-payment of tithes in the Apostolic Church is that tithes cannot well be paid except where some entire state or kingdom receives Christianity and where the rulers favor the Church. Since this was not the case in the time of the apostles,<sup>3.</sup> the tithe was not practiced.

In what age, then, were they first generally settled upon the Church? Here again the authorities differ. Some think in the fourth century, others believe it was not until much later. The majority of commentators, however, are inclined toward the opinion that it was the fourth century because it was in this century that the rulers began to favour the church and the

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1. Bishop Carleton, Divine Right of Tithes, in Antiquities of the Christian Church, Bingham, Vol.v, c.v, p.190
  2. Acts 2:44 , 4:32
  3. Bingham, Antiquities of the Christian Church, Vol.v.c.v.p.191

world was generally converted from heathenism. Even so, opinions concerning the legality of tithes, were not uniform. Irenaeus, for example, referring to tithes in the Jewish system, says that Christians "as those who have received liberty, set aside all their possessions for the Lord's purposes, bestowing joyfully and freely not the less valuable portions of their property."<sup>1.</sup> The testimony of Origen is torn out of its context and used to prove both sides of the question. Hastings<sup>2.</sup> interprets Origen as regarding tithes as something to be far exceeded in Christian giving; Bingham, on the other hand, makes<sup>3.</sup> Origen say:

How does our righteousness exceed the righteousness of the scribes and Pharisees, if they dare not taste of the fruits of the earth, before they offer the first-fruits to the priests, and separate the tithes for the Levites? Whilst I do nothing of this, but only so abuse the fruits of the earth, that neither the priest, nor the Levite, nor the altar of God shall see any of them?

Epiphanius says that the tithe is more binding than circumcison.<sup>4.</sup> Augustine regards the tithe as something due by Christians to God, though he and others are prompted also<sup>5.</sup> by the finer ideal of freedom in all Christian giving.

It was inevitable, however, that as the Church spread far and wide, circumstances should make it necessary to fall back on the rule, based on legal provision, and the old standard of a tenth was again set up. Ambrose and many other Fathers

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1. Hastings, J., Encyclopaedia of Religion and Ethics, V.11, p.348  
2. *ibid.*,  
3. Bingham, *op.cit.*, p.189f.  
4. Hastings, J., *op.cit.*, p.349  
5. *ibid.*,

accordingly maintain that tithes should be given. Their views were, however, not generally accepted in the Eastern Church. Even in the West, there is evidence that 'this species of ecclesiastical property was acquired not only by degrees, but with considerable opposition'<sup>1.</sup>

Although the moral duty of paying tithe was generally taught by the end of the fourth century, it was nevertheless paid reluctantly and irregularly. The Council of Macon (585) ordained its payment upon threat of excommunication. Some think Constantine settled the tithe upon the church by law. But there is no law of Constantine's now extant that makes express mention of this allegation. In some laws of the Theodosian Code the emperor's tribute is called DECIMAE; and the publicans, who collected it, are for that reason, by Tully, called DECUMANI. In Hesychius, the word δεκατρισις, to tithe, is explained by τεταρισις and δεκατρισις εισπραττεισθα to pay tribute, or pay their tithes to the collectors of the tribute.<sup>2.</sup>

Before the end of the fourth century, as Selden not only confesses, but proves from Cassian, Eugippius, and others,<sup>3.</sup> tithes were paid to the church. St. Austin lived in this age and he says tithes were paid before his time and much better than they were in his own time, for he makes a great complaint concerning the non-payment of them:

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1. Hastings, J., op.cit., p.349
  2. Bingham, op.cit., p.191
  3. Selden, J., History of Tithes, c.5, p.47ff

Our forefathers abounded in all things, because they gave tithes to God, and tribute to Caesar, but now, because our devotion to God is sunk, the taxes of the state are raised upon us. We would not give God His part in the tithes, therefore, the whole is taken away from us. The exchequer devours what we would not give to Christ. (1)

St Chrysostom testifies to the practice of churches tithing in his time. It is not difficult to add a list of many other Fathers and Councils of the next age which speak of tithes as then actually settled upon the Church. 2.

The Teaching of the Twelve Apostles (ca.120 A.D.) states:

But every true prophet that willetth to abide among you is worthy of his support. So also a true teacher is himself worthy as the workman, of his support. Every firstfruit, therefore, of the products of the wine-press and threshing floor, of oxen and of sheep, thou shalt take and give to the prophets, for they are your high priests. But if you have not a prophet, give it to the poor. If thou makest a bathh of dough, take the firstfruit and give according to the commandment. So also when thou openest a jar of wine or oil, take the firstfruit and give it to the prophets; and take the money (silver) and clothing and every possession, take the firstfruits as it may seem good to thee, and give according to the commandment. (2)

The Constitutions of the Holy Apostles, written between the seventh and eighth centuries A.D., have copious references to firstfruits and tithes. We quote but a few for the sake of illustration:

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1. Aug.Hom., 48, 3x.50, t.10, p.201, in Bingham, op.cit., p.191
  2. Selden, History of Tithes, in Bingham, op.cit., pp.,190f.
  3. Teaching of the Twelve Apostles, Chap.,XIII, p.381, in Ante-Nicene Fathers, Vol.VII



All the firstfruits of the wine-press, the threshing floor, the oxen, and the sheep, shalt thou give to the priests, that thy storehouses and garners and the products of thy land may be blessed, and thou mayest be strengthened with corn and wine and oil, and the herds of thy cattle and flocks of thy sheep may be increased. Thou shalt give the tenth of thy increase to the orphan, and to the widow, and to the poor, and to the stranger. (1)

Let him (the bishop) use those tenths and firstfruits, which are given according to the command of God, as a man of God; as also let him dispense in a right manner the free-will offerings, which are brought in on account of the poor; to the orphans, the widows, the afflicted, and strangers in distress, as having that God for the examiner of his accounts who has committed the deposition to him. (2)

In the sixteenth century the tithe was officially settled upon the Roman Catholic Church as obligatory upon every true Catholic. The Council of Trent (1545-1563), in its twenty-fifth session, adopted the following decree:

Those are not to be borne, who, by various artifices, endeavour to withhold the tithes accruing to the churches; nor those who rashly take possession of, and apply to their own use, the tithes which have to be paid by others; whereas the payment of tithes is due to God; and they who refuse to pay them, or hinder those who give them, usurp the property of another, wherefore, the holy Synod enjoins on all, of whatsoever rank and condition they be, to whom it belongs to pay tithes, that they henceforth pay in full the tithes, to which they are bound in law, to the cathedral church, or to whatsoever other churches, or persons they are lawfully due. And they who withhold them, or hinder them (from being paid), shall be excommunicated, nor be absolved from this crime, until after full restitution has been made. (3)

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1. Constitutions of the Holy Apostles, Bk.vii, sec.,ii, p.471, in Ante-Nicene Fathers, Vol.VII
  2. ibid., p.408
  3. Waterworth, J., Canons and Decrees of the Council of Trent, p.269

LEGISLATION IN THE UNITED STATES

One of the functions of legislation is to provide a framework for the activities of the various departments of the government. The legislative process is a complex one, involving many steps from the initial proposal of a bill to its final passage by the Congress.

PART TWO

LEGALISTIC ABERRATIONS

The legalistic aberrations of the legislative process are those instances in which the law is applied in a way that is not in accordance with the spirit of the law. These aberrations are often the result of a rigid adherence to the letter of the law, without regard for the intent of the lawgiver.

I have reviewed the writings of the framers of the Constitution and have found many instances in which they expressed a concern for the protection of individual liberties. The results of the legislative process should be such as to protect these liberties and not to curtail them.

Therefore, the purpose of this chapter is to discuss the legalistic aberrations of the legislative process.

The legalistic aberrations of the legislative process are those instances in which the law is applied in a way that is not in accordance with the spirit of the law. These aberrations are often the result of a rigid adherence to the letter of the law, without regard for the intent of the lawgiver.

CHAPTER ONE

LEGALISM IN CHURCH BODIES

When the doctrine of justification by faith is vitiated, every other doctrine is affected and disturbed, for the central article of the Christian Church is justification by faith. The legalists as found in Adventism, Mormonism, the Holiness Bodies, and other sects and individuals, are guilty of confounding Law and Gospel. Because they do not know the grace of our Lord Jesus Christ, they resort to the letter of the Law to bring themselves and others to do the will of God. No better example of their misapplication of Law and Gospel is to be found than in their legalistic enactments and attitude toward the tithe.

I have searched the writings of the Adventists and Mormons in vain seeking to find some definite statement on their reasons for legislating the tithe. The results of my search are meager indeed. Their publications simply state that the tithe is due and must be paid as one of the requirements of membership in the church.

Concerning the Seventh Day Adventists, <sup>Statements on Tithing</sup> the following information is presented:

'Woe unto you, scribes and Pharisees, hypocrites! for ye pay mint and anise and cummin, and have omitted the weightier matters of law, judgment, mercy, and faith; these ought ye to have done and not to leave the other undone'...In these words Christ again condemns the abuse of sacred obligations. The obligation itself He does not set aside. The tithing system was ordained by God, and it had been observed from the earliest times. Abraham, the father of the

faithful, paid tithes to Melchizedek. The Jewish rulers recognized the obligation of tithing, and this was right; but they did not leave the people to carry out their own convictions of duty. Arbitrary rules were laid down for every case. The requirements had become so complicated that it was impossible for them to be fulfilled. None knew when their obligations were met. As God gave it, the system was just and reasonable; but the priests and rabbis had made it a weariness and a burden... All that God commands is of consequence. Christ recognized the payment of tithes as a duty; but He showed that this could not excuse the neglect of other duties. (1)

The fact that Adventists cannot distinguish between Law and Gospel becomes patent from the words of Mrs. White, prophetess of Adventism,:"In the Law is embodied the same principle as in the Gospel".<sup>2.</sup> Although the Adventist publications abound with statements which stress the vicarious atonement of Christ, these declarations must be understood in their proper context and setting. Faith, for example, is not viewed as the hand which appropriates Christ and His merit, but is said to take hold of Christ's divine power, "inducting the believing into the covenant relationship, where the Law of God is written on his heart, and through the enabling power of the indwelling Christ his life is brought into conformity to the divine precepts".<sup>3.</sup> In Adventist theology, good works are necessary to salvation. Is it any wonder, then, that the Old Testament tithing system is considered mandatory?

The Mormons, of the Church of Christ of Latter Day Saints, also enjoin tithing upon its members as a divine commandment.

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1. White, E.G., The Desire of Ages, pp.616,617

2. ibid., p.608

3. Engelder, T., et.al., Popular Symbolics, p.355

Let us briefly examine their theology and we shall understand how naturally tithing falls into line with their teaching. Mormonism is polytheistic. It denies the imputation of Adam's guilt and the doctrine of the Fall. Concerning the doctrine of justification by faith, they say: "The sectarian doctrine of justification by faith alone has exercised an influence for evil since the early days of Christianity". Their priesthood claims the power "to give laws and commandments to individuals, churches, rulers, nations, and the world; to appoint, ordain, and establish constitutions and kingdoms; to appoint kings, presidents, governors, or judges".

Under their tithing system the convert is expected to voluntarily contribute one-tenth of his property to the priesthood and thereafter pay to it one-tenth of his income annually.

We quote a few of their sources pertaining to the tithe:

The oracles written during the last years of Smith's life while few in number were very important in introduction of doctrine. Communism had been instituted as an everlasting order, but when it failed Smith found no difficulty in getting a revelation which commanded the saints to give their surplus and a tenth of the annual income to the church. (4)

The Church of Jesus Christ of Latter-Day Saints is financially sustained by tithes and offerings. Tithing is enjoined upon all its members by divine commandment...the law of tithing in its fulness requires the surplus property of members coming to Zion to be paid into the Church as a consecration, and after that, one tenth of their interest, or increase, or earnings annually...the payment of tithing is a duty enjoined as much upon the leaders of the Church as upon its members. No one is exempt from it. (5)

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1. Engelder, T., et.al., op.cit., p.442
2. Talmage, Articles of Faith, in Pop. Symb., p.444
3. Pratt, Key to Theology, in Pop. Symb., p.444
4. Arbaugh, George, Revelation in Mormonism, p.97
5. Mormonism Handbook of Reference, pp.96,97

A number of the Holiness Bodies also make tithing mandatory, and in some instances, a condition of membership. A brief summary of their origin and doctrinal statements will reveal the purpose of their legalistic tendencies. Because they feared that the original power and spirituality of Wesley's doctrine was rapidly leaving their churches, a number of preachers in various sections of the country organized prayer bands within their denominations. In this way they hoped to stem the outgoing flow of 'original power' and purity and to spread Scripture holiness. The theology of the Holiness Bodies, is in general, Arminianism. The essential doctrinal points of this group may be summarized as follows:

We deem belief in the following sufficient: 1) in one God, the Father, Son, and Holy Ghost; 2) in the plenary inspiration of the Old and New Testaments; 3) that man is born with a fallen nature and is therefore, inclined to evil, and that continually; 4) that the atonement through Jesus is for the whole human race and that whosoever repents and believes on the Lord Jesus Christ is justified and regenerated and saved from the dominion of sin; 6) that the believers are to be sanctified wholly subsequent to regeneration through faith in the Lord Jesus; 7) that the Holy Spirit bears witness to the new birth and also to entire sanctification of believers; 8) in the return of our Lord in the resurrection of the dead, and in the final judgment. (1)

Although the various Holiness Bodies differ on points of doctrine and particular practices, their theology is uniformly perfectionism; not human perfection, nor the believer's consecration and growth in good works, but God's act of cleansing the believer. Their whole theory of entire sancti-

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1. Nazarene Manual, 1925, in Popular Symbolics, p.335

fication is based on rationalism and enthusiasm. Like all enthusiastic errors, so also their doctrine of entire sanctification must lead either to security or to despair.<sup>1.</sup> While all churches in this group stress the doctrine of entire sanctification, they yet differ on minor customs and practices. It will be necessary to state the doctrinal position of each group separately.

THE ASSEMBLIES OF GOD.

The articles of faith of this organization are patterned after the Arminian confessions since the majority of members have been reared in Methodist churches. The Assemblies believe also in the direct and immediate witness of the Spirit as an inward evidence of salvation; in divine healing; in the gift of tongues as the initial physical sign of the full consummation of sanctification; in the premillennial coming of Christ, and in tithing for the support,<sup>2.</sup> not the salary, of the pastors and missionaries.

THE CHURCH OF GOD (General Assembly of the Original Churches of GOD)

This group goes farther than the above mentioned in that it practices the washing of the saints' feet; forbids the use of liquor (even soft drinks); participation in war; membership in secret orders, and the wearing of jewelry. The following is contained in the Minutes of this body, held in Cleveland, Tennessee, 1931:

The report of Ministers' Tithes and Tithes of Tithes was read...the majority of our ministers did not under-

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1. Engelder, T., et.al., op.cit., p.338  
 2. ibid., p.339

stand that all their tithes with tithes of tithes were to be sent to the general treasure...but it was made plain that the above mentioned tithes be sent to the general tithe treasure as it is unscriptural for our ministers to pay their tithes in the local tithe treasury. (1)

THE CHURCH OF THE LIVING GOD predicates its doctrinal system on the theory of the moral agency of man, and the supernaturalism of religious experience. It stresses the doctrine of entire sanctification as a definite experience subsequent to regeneration. <sup>2.</sup> Its official statement on tithing reads:

Be it known and observed by each member of the Church of the Living God that it is the duty of all to pay into the temple of which he or she is a member, one-tenth of his or her income or earnings, whether their earnings are by the day, week, month, or year...those that fail to tithe or give to the Lord a tenth of their earnings, rob God... to escape robbing God we must give a tenth of whatever we earn.

In consideration of the foregoing statements and in view of the fact that tithing is an established law and commandment, the Church of the Living God is this first day of September, 1926, a tithe-paying church. It is this day a compulsory law that every member of this above named organization must pay one-tenth of his or her earnings or income to the temple of which such party or parties are members. (3).

THE PENTECOSTAL HOLINESS CHURCH accepts the doctrines of entire sanctification, the gift of tongues, divine healing, the imminent premillennial coming of Christ, and tithing. Their official comment reads:

Each member of this church shall give directly of his means into the church of which he is a member for the support of the cause, as God has

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1. Minutes of the 26th Annual Assembly of the Churches of God, 1931
  2. Engelder, T., et.al., pp.cit., p.340
  3. Constitution and General Laws of the Church of the Living God, 1927, Art., 57 and 58, pp.55, 56



prospered him. We, as a church, believe that one-tenth of our income really belongs to God, and recommend that this tithe be paid into the treasury of the local church...we feel that we must insist that each member endeavor to faithfully carry out the above financial system by paying the tithe. (1)

The MISSIONARY BANDS OF THE WORLD was organized in 1885 to engage talented young people of the Free Methodist Church in mission work. It is virtually a denomination and engages about fifty ministers in the United States, and about fifty-five in foreign lands. Its doctrine is similar to that of the Free Methodist Church, emphasizing entire sanctification, divine healing, opposition to secret societies, and war. Tithing is practiced as the following clearly demonstrates:

All members of the local bands shall carefully tithe their income for pastoral support and church extension...we have no regular salaried workers among us, but we request our people to contribute freely in tithes and offerings...it is a privilege as well as a duty to tithe. (2)

THE CATHOLIC APOSTOLIC CHURCH (Irvingites) understand justification only as an actual moral transformation. The vicarious atonement loses its value and meaning with them for they say that, "while it was a divine person who became incarnate, He had no advantage of His godhead in His earthly life, but did everything as man, upheld, guided, and energized by the Holy Ghost".<sup>3.</sup> The payment of the tithe as due to Christ, the High Priest, in addition to the making of voluntary offerings, is a<sup>4.</sup> part of their doctrine.

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1. Discipline of the Pentecostal Holiness Church, 1929, Sec. 3, 23f
  2. Doctrines of the Missionary Bands of the World, 1926, p.14
  3. Engelder, T., et.al., op.cit., p.325f
  4. Census of Religious Bodies, 1926, Vol.2, .p.300

THE APOSTOLIC OVERCOMING HOLY CHURCH OF GOD (Colored) is just another of the many Holiness bodies which makes tithing obligatory and a condition of membership. Its general purpose is evangelical, and is supported by the payment of tithes from all the members.<sup>1.</sup>

We turn now to a consideration of the literature on tithing disseminated by the Layman Company.<sup>2.</sup> "Layman", as he prefers to call himself, is Thomas Kane, of Evanston, Ill., a member for many years of the Third Church, Chicago (Presbyterian). Beginning in 1876, the "Layman" pamphlets were circulated wholly at Mr. Kane's expense, reaching ministers, theological students, and innumerable laymen. In 1917 "Layman" became The Layman Company, a corporation not for profit. Mr. Kane invited a number of men representing various denominations to become directors of the company, so that the work he has so long done as an individual might be perpetuated. Today the company is adequately provided with funds for carrying on the work.<sup>3.</sup> The tracts distributed by The Layman Company are definitely legalistic. I have before me nearly a hundred of their tracts. To quote from all would be superfluous since the arguments are consistently the same, only the phraseology and approach differing. I shall present extracts from representative writers:

I endorse every word of Dr. Parker's statement: 'Now if I were a constructor of Congregational churches, I would never allow any man to become a church member un-

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1. Census of Religious Bodies, Vol.2, 1929, p.59
  2. For \$1.00 one may obtain a sample copy of all the tracts this organization circulates. Devoted entirely to tithing, every pamphlet is saturated with legalism. Write to The Layman Company, 730 Rush St., Chicago, Ill.,
  3. "Layman's" Life Work For Tithing, (tract) p.lff

til he pledged himself to give one-tenth of his income to Christ'...Christian work to the great majority of us laymen is of necessity but another name for paying what we owe by giving money to the Master's work. (1)

The Tithe, God's Tenth, is a debt, and there can be no such thing as 'giving', or 'making' a free-will offering to God until the debt has been paid...our debts to God are no less sacred and binding than our debts to each other...Both (tithes and offerings) laws existed and were binding as long before Moses as the creation of man, and will be binding as long as man endures. There is not a line in the entire New Testament which either directly or indirectly or even inferentially lessens or weakens in the slightest degree the binding force of the law of Sabbath, or the law of the tithe. (2)

Every principle of scriptural interpretation, or even common law demands that the law of the tithe stand...Tithing, in other words, is literal every day common sense obedience to Christ's command, 'Seek first the Kingdom of God'. (3)

Tithes mean money or property of equivalent value; and the effusion of God's Spirit and material prosperity is here made contingent upon bringing in these tithes and paying up these duties to God...It is time that the church has done with the unfounded notion that the tithe was a Judaistic practice that Christianity has outlawed. (4)

The duty of tithe-paying certainly seems to stand out in the Bible as a duty of equal obligation with prayer; and its wilful violation appears to be there counted just as surely deserving of condemnation as the breach of any or all of the Ten Commandments...the tithe is not the outermost limit of a believer's duty in religious giving; but it is the innermost limit. Many a Christian ought to give far more than this; never one ought to give less than one-tenth of his actual income, whether that income be little or much. (5)

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1. What We Owe and Why We Owe It, Thomas Kane (tract) pp.6.7.
  2. What We Owe and Objections To Paying It, (tract) p.6f.
  3. Alber, John, God's Twin Laws, (tract) pp.13,18
  4. Gordon, A.J., God's Tenth, (tract) pp.,1,6
  5. Trumbull, H.C., Does a Tenth Belong to God? (tract) pp.,1,4

## CHAPTER TWO

### REFUTATION OF LEGALISTIC TITHING IN GENERAL

Condensing and digesting the tithing literature distributed by these legalists who call themselves 'Layman', I find that their chief arguments for making the tithe a duty, command, and obligation are chiefly three, viz.,

1) Tithing is as old as the human race.

a) God placed man into the Garden of Eden to dress it. (God still owned it, they insist). Then God reserved a certain definite portion of the fruit for Himself. The destiny of the race depended on keeping this law. Here at the very birth of the race, God established His right to say that a definite portion of man's income was His (the tenth!). The sin of our first parents, they argue, that drove them from the Garden was that they took of the portion which God had reserved for Himself.

b) The second argument for the antiquity of this tithal law is taken from the story of Cain and Abel. Both made an offering; Cain's was rejected. Why? Because he held some of God's portion back (This is based on the LXX translation of Genesis 4:7, 'If thou hast offered aright and hast not divided aright then hast thou not sinned?') The sin of Cain was that he tried to rob God.

c) The accounts of Abraham and Jacob from which they attempt to prove that tithes were obligatory already at that time are repeatedly advanced.

2) Tithing was reaffirmed, not enacted, in the Mosaic Law. They argue: To the ancient law of the tithe, Moses added a

second tithe for the maintenance of the feasts. Every third year a third tithe was given for the poor. Beside the three tithes, the Jew also had twelve other kinds of offerings. The legalists ask: Did the law of the tithe go with the law of animal sacrifice? The Mosaic Law was a temporary statute, they say, and the limits of its expiration were set, as Paul says in Galatians 3:19, "It was added because of transgression till the seed should come". The abolition of the Mosaic Law does not affect the prior laws, they argue. It only abolishes the types and shadows that were fulfilled in Christ---national institutions, feasts, and ceremonies. Christ has abolished no fundamental law. In conclusion they affirm: If we say the tithe is abolished, because it is in the Mosaic Law, we might as well say that the law, 'thou shalt not kill', is also abolished.

The details of these arguments need no refutation. They violate every rule of hermeneutical interpretation. We go to the source of the aberrations. The fundamental error with these people, as well as with all legalists, is that they do not distinguish between Law and Gospel. They consistently argue that tithing is a moral obligation and naturally the deductions they draw are convincing and Scriptural. It must, however, be clearly understood that their argument is based on a false premise. The tithe is not a moral law!

The Formula of Concord describes the moral law as follows: "...a divine doctrine in which the righteous, immutable will of God is revealed, what is to be the quality of man in his nature, thoughts, words, and works in order that he may be

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pleasing and acceptable to God". That the definition is Scrip-  
tural there is no doubt, for only God can decree laws for men.  
2.  
Laws made by men are binding only if God Himself has given men  
authority to make them and so has given the human laws divine  
sanction. All laws of civil government as well as laws regard-  
ing parental commandments are examples of this as long as they  
do not contradict the divine Law. 3.  
With the laws of the Church,  
however, this is not the case. God has expressly withheld leg-  
islative authority from the Church. Only those laws are binding  
in the Church which have been enacted by God Himself.

We know from a study of Holy Writ which laws are meant to be  
temporary and which, on the other hand, all men at all times  
must obey. 4.  
The Moral Law is the immutable will of God which  
binds all men and obligates them to obedience. Although the  
Moral Law is summarily comprehended in the Decalog, the Ten  
Commandments, in the form in which they were given to the Jews  
(Ex.20:1-17), must not be identified with the Moral Law since  
they contain ceremonial features. Only in its New Testament  
version may the Decalog be identified with the Moral Law, or  
5.  
the immutable will of God.

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1. Formula of Concord, Thor. Decl., Art., v, 17
  2. "There is one lawgiver, who is able to save and to destroy; who art thou that judgest another?", James 4:12
  3. "Let every soul be subject to the higher powers. For there is no power but of God; the powers that be are ordained of God." Romans 13:1
  4. "Let no man therefore judge you in meat, or in drink, or in respect of an holyday, or of the new moon, or of the sabbath days; which are a shadow of things to come". Col.2:16,17  
"Stand fast therefore in the liberty wherewith Christ hath made you free, and be not entangled again with the yoke of bondage". Galatians 5:1
  5. Mueller, J.T., Christian Dogmatics, pp.212,213

The Moral Law is to this day the only one binding upon all men. Whatever besides and beyond the Natural Law was ever published as Divine Law was never intended for all men.

The Mosaic Law with its political and ceremonial statutes was never intended for any but the people of Israel, nor for them throughout the ages, but only to the fulness of time; it was to serve peculiar purposes. It was never the will of God that all men should observe the Sabbath, even as it never was ordained that all men should be circumcised (or pay tithes). Whatever is of the Moral Law and binding upon all men in the Sinaitic Decalog is not new, and whatever is new in these commandments is not of the Moral Law nor binding upon all men. (1)

That the Old Testament ceremonial laws have been abolished through the coming of Christ is clearly taught in the following passages:

But now after that ye have known God, how turn ye again to the weak and beggarly elements, wherunto ye desire again to be in bondage? Ye observe days, and months, and times, and years. I am afraid of you lest I have bestowed upon you labor in vain. (2)

Stand fast therefore in the liberty wherewith Christ hath made us free, and be not entangled again with the yoke of bondage. (3)

Having abolished in his flesh the enmity, even the law of commandments contained in ordinances; for to make in himself of twain one new man, so making peace. (4)

Blotting out the handwriting of ordinances that were against us, which was contrary to us, and took it out of the way, nailing it to his cross...Let no man therefore judge you in meat, or in drink, or in respect of an holyday, or of the new moon, or of the sabbath days; Which are a shadow of things to come, but the body is of Christ. (5)

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1. Engelder, T., et.al., op.cit., p.403
  2. Galatians 4:9-11
  3. Galatians 5:1
  4. Ephesians 2:15
  5. Colossians 2:14.16

For there is verily a disannulling of the commandments going before for the weakness and unprofitableness thereof. For the law made nothing perfect, but the bringing on of a better hope did; by the which we draw nigh unto God. (1)

In that he saith, A new covenant, he hath made the first old. Now that which decayeth and waxeth old is ready to vanish away. (2)

For the law having a shadow of good things to come, and not the very image of the things, can never with those sacrifices continually make the comers thereunto perfect. (3)

And this word, Yet once more, signifieth the removing of those things that are shaken, as of things that are made, that those things which cannot be shaken may remain. (4)

The Law that reigns among the children of God is the law of Christian love. This is beautifully summed up in what is known as Christ's Greatest Commandment:

Thou shalt love the Lord thy God with all thy heart, and with all thy soul, and with all thy mind. This is the first and great commandment. And the second is like unto it, Thou shalt love thy neighbor as thyself. On these two commandments hang all the law and prophets. (5)

The New Testament abounds in passages which speak of love--- love for Christ, for God, for the Church, for family, neighbors, and others. To quote only a few,

This is my commandment, That ye love one another, as I have loved you. (6)

As the Father hath loved me, so have I loved you; continue ye in my love. (7)

If ye love me keep my commandments. (8)

For the love of Christ constraineth us; because we thus judge, that if one died for us all; then were all dead. (9)

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1. Hebrews 7:18,19  
3. Hebrews 10:1  
5. Matthew 22:37-40  
7. John 15:9  
9. 2 Corinthians 5:14

2. Hebrews 8:13  
4. Hebrews 12:27  
6. John 15:12  
8. John 14:15



## CONCLUSION

Although I should like to go into great detail concerning Christian giving with the tithe as a guide, I realize that it would be beyond the scope of this paper. It would, indeed, make a paper again this size. For the purpose of this presentation and in conclusion, I will content myself merely with a few quotations from Luther, Pieper, and one or two contemporary Lutherans, presenting their views on the subject of tithing. Luther thought that paying the tenth was the "fairest way of raising money...though not compulsory in the New Testament, paying the tenth is a fine institution, and it were well could we agree among ourselves to give it in order to pay the preacher." He believed that the tithe should be a very flexible, voluntary offering.

Moechte nun einer sagen: Warum predigst du denn Mosen, so er uns nicht angeht? Antwort: Dazu will ich Mosen behalten und nicht unter die Bank stecken, denn ich finde dreierlei in Mose, die uns auch nuetzlich sein koennen. Zum ersten: Die Gebote dem Volk Israel gegeben, die das auesserliche Wesen betreffen, lass ich fahren, sie zwingen noch dringen mich nicht, die Gesetze sind todt und ab, ohne sonderne ich (ich sie) gerne und willig annehmen will aus dem Mose...Als, mit dem Zehntengeben, das ist ein recht fein Gebot. Denn mit dem Zehntengeben wuerden aufgehoben alle anderen Zinse, und waere auch dem gemeinen Mann leidlicher zu geben den Zehnten, denn Reute und Guelt. Als, wenn ich zehn Kuehe haette, gaebe ich eine; haette ich fuenf, gaebe ich nichts; wenn mir wenig auf dem Felde wuechse, gaebe ich wenig, wenn mir viel wuechse, gaebe ich viel; das staende in Gottes Gewalt... Ich wollte aber, dass man noch den Fuenften moechte geben...gleicher koennte man nicht handela. (2)

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1. Luther, M., Erlangen Edition, Vol.53, p.245; Vol.33,p.302f.
  2. Luther, M., Saemmtliche Schriften, Vol. 3, pp.615

Die Zehnten aber sind, gleichsam als die letzte Frucht, die Gueter der Liebe und des Gesetzes, die wir ebenfalls opfern und entrichten, indem wir bekennen, dass sie uns durch seine Gnade mittelst des Glaubens gegeben sind, dass wir sie nicht durch unsere Verdienste empfangen haben. (1)

Darum ist der Zehnte der allerfeinste Zins und von Anbeginn der Welt in Uebung gewesen und in alten Gesetz gepreiset und bestaetigt, als der nach goettlichem und natuerlichem Recht der allerbilligste ist. (2)

To Capito in Strassburg, Luther wisely writes the following in answer to a request to give his opinion concerning tithes:

Mir scheinen in der That die Zehnten von allen weit- aus die gerechtesten (Abgaben) zu sein, da sie durch goettliche Zeugnisse und fast von Anbeginn der Welt bestanden haben, sodann auch die billigsten, da sie nur um so viel zunehmen und abnehmen, als die Erde durch den Segen des Herrn traegt. (3)

The sainted Dr. Pieper, in an essay read at a Convention of the Southern Illinois District in 1913, said this:

In the New Testament such giving (tithing) has not been commanded, no definite sums have been prescribed; for this is a season of grace in which every Christian is exhorted to give willingly, as St. Paul says, Gal. 6, 6... It is therefore a part of our Christian liberty that we ourselves may determine how much to give to the Lord.

However, it is a most dreadful misuse of our Christian liberty if we contrive to abuse our freedom from the law of tithing in such a manner that we give as little as possible, yes, practically nothing, for Christ and His Kingdom. In that case we use our liberty as a cloak of maliciousness.

In the New Testament God has removed from His Christians the yoke of bondage, of coercion, and the tithe with the intent and sure expectation that they will now render to Him not less than the tithe, but more.

The Christians in the New Testament, like the Jews in the Old, cause God much trouble by their miserly giving.

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1. Luther, M., op.cit., Vol. 3, p. 1488
  2. ibid, Vol. 10, p. 854
  3. ibid, Vol. 21a, p. 626

He released them from the obligation of tithing, expecting them to serve Him the more diligently in view of the fact that through Christ they have been made free. But they abuse their freedom; instead of willingly giving eleven per-cent, they use this liberty in such a manner that they give only one per-cent, yes, even less than that. (1)

Someone has correctly said that even the weakest Christian, endowed as he is, with freedom, ought to begin right where the Jews left off, namely, with ten-per-cent of his income and then earnestly try to increase his contributions the longer, the more. (2)

Dr. Engelder of the Concordia Seminary Faculty, writing in the Concordia Theological Monthly, states:

It goes without saying that it does not partake of Old Testament legalism when the Christians, in a free and willing spirit, imposes the tithe or the 'fifth' upon himself and also, following the advice of the apostle, 1 Cor.16:1,2, observes a system of regularity in his giving. It becomes legalistic when the Christians seek to impose the tithing system on others as necessary or quasi-necessary iure divino or otherwise, or observes it himself in a servile spirit. (3)

Again, Dr. Theo. Graebner, also of the Seminary faculty, has said: "It is not right to condemn tithing as 'legalistic' simply because there has been legalistic tithing. Nor can we say that because it was part of the Old Testament Law, tithing should not be urged upon Christians." Another member of the faculty, Dr. P.E.Kretzmann, has made the statement: "I am 100% in favor of tithing". Nor are these the only men who have spoken well of tithing as a guide to Christian giving. Many of our pastors are tithers and are instructing their people in the Christian way

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1. Pieper, F., "The Laymen's Movement and the Bible", What is Christianity, pp.163-165
  2. ibid.,
  3. Engelder, T., "Amalgamating the Law of Tithe and the Principle of Free-Will Offerings", Concordia Theo.Monthly, V.3, No.9 Sept., 1932, pp.705,706

of giving. The Rev. A.W.Brustat has written several tracts on tithing which have had a wide circulation. In his earlier tract he writes:

As leaders in the Church we will, of course, always mention and emphasize the motive for tithing, namely, the boundless love of God and the atoning sacrifice of the Lord Jesus Christ on the Cross through which the crimson stains of our sins are washed away...the love of God constraineth us. (1)

Writing in the American Lutheran, Pastor Brustat refutes the cry of legalism raised against him. We quote:

To say that unless a person gives the tithe he cannot remain a communicant member of the church would be conceivably called legalistic. To make tithing mandatory or compulsory would be legalistic in our opinion. But no such thought has even unintentionally appeared in our literature on the tithe. We cannot see how it can be called legalism, to encourage, in an evangelical manner, the giving of that percentage of one's income which all races of men from time immemorial have considered the proper proportion due the worship of deity and which was specifically advocated under the Old Dispensation. (2)

And so we could mention a score of other pastors and laymen of our Synod and other bodies who tithe and advocate the tithe in the light of New Testament Stewardship. There are of course, on the other hand, many devout and sincere Christians who do not speak of giving in terms of the tithe. Undoubtedly they give the tithe and more, never computing their contributions in terms of percentage. To them and to all we can only say with the apostle Paul, "Give as the Lord hath prospered you". To every Christian our Lord has left the amount he will give to his own conscience. Personally, we like the tithe as a guide to our giving, not because it is commanded, for it is not, but because we choose to use it.

1. Brustat, A.W., "Why Not Try Tithing?", (tract)
2. Brustat, A.W., "Imitate--Not Legislate the Tithe", article in American Lutheran, Vol.24, No.4, April 1941, p.16

APPENDIX

Genesis 14:17-24

And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale.

And Melchizedek king of Salem brought forth bread and wine: and he was the priest and of the most high God.

And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth:

And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself.

And Abram said to the king of Sodom, I have lift up mine hand unto the Lord, the most high God, the possessor of heaven and earth,

Take I will not from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldst say, I have made Abram rich:

Save only that which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion.

Hebrews 7:18-28

For there is verily a disannulling of the commandment going before for the weakness and unprofitableness thereof.

For the law made nothing perfect, but the bringing in of a better hope did; by the which we draw nigh unto God.

And inasmuch as not without an oath he was made priest:

(For those priests were made without an oath; but this with an oath by him that said unto him, The Lord swear and will not repent, Thou art a priest for ever after the order of Melchisedec:)

By so much was Jesus made a surty of a better testament.

And they truly were many priests because they were not suffered to continue by reason of death;

But this man, because he continueth ever, hath an unchangeable priesthood.

Wherefore he is able also to save them to the uttermost that come to him seeing he ever liveth to make intercession for them.

For such an high priest became us, who is holy, harmless, undefiled, separate from sinners, and made higher than the heavens;

Who needeth not daily, as those high priests, to offer up sacrifice, first for his own sins, and then for the people's: for this he did once, when he offered up himself.

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

Genesis 28:10-22

And Jacob went out from Beersheba, and went toward Haran.

And he lighted upon a certain place, and tarried there all night, because the sun was set; and he took the stones of that place, and put them for his pillows, and lay down in that place to sleep.

And he dreamed, and behold a ladder set up on the earth, and the top of it reached to heaven; and behold the angels of God ascending and descending on it.

And behold, the Lord stood above it, and said, I am the Lord God of Abraham thy father, and the God of Isaac: the land whereon thou liest, to thee will I give it, and to the seed;

And thy seed shall be as the dust of the earth, and thou shalt spread abroad to the west, and to the east, and to the north, and to the south: and in thee and in thy seed shall all the families of the earth be blessed.

And behold, I am with thee, and will keep thee in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of.

And Jacob awaked out of his sleep, and he said, Surely the Lord is in this place; and I knew it not.

And he was afraid, and said, How dreadful is this place! this is none other but the house of God, and this is the gate of heaven.

And Jacob rose up early in the morning, and took the stone that he had put for his pillows, and set it up for a pillar, and poured oil upon the tip of it.

And he called the name of that place Bethel: but the name of that city was called Luz at the first.

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on,

So that I come again to my father's house in peace; then shall the Lord be my God:

And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.

Leviticus 27:30-33

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord.

And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.

And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord.

He shall not search whether it be good or bad, neither shall he change it: and if he change it, then both it and the change thereof shall be holy: it shall not be redeemed.

Numbers 18:8-32

And the Lord spake unto Aaron, Behold, I also have given thee the charge of mine heave offerings of all the hallowed things of the children of Israel; unto thee have I given them by reason of the anointing, and to thy sons, by an ordinance for ever.

This shall be thine of the most holy things, reserved from the fire: every oblation of their's, every meat offering of their's, and every sin offering of their's, and every trespass offering of their's, which they shall render unto me, shall be most holy for thee and for thy sons.

In the most holy place shalt thou eat it; every male shall eat it: it shall be holy unto thee.

And this is thine; the heave offering of their gift, with all the wave offerings of the children of Israel: I have given them unto thee, and to thy sons and to thy daughters with thee, by a statute for ever: every one that is clean in thy house shall eat of it.

All the best of the oil, and all the vine, and of the wheat, the firstfruits of them which they shall offer unto the Lord, them have I given thee.

And whatsoever is first ripe in the land, which they shall bring unto the Lord, shall be thine; every one that is clean in thine house shall eat of it.

Every thing devoted in Israel shall be thine.

Every thing that openeth the matrix in all flesh, which they bring unto the Lord, whether it be of men or beasts, shall be thine: nevertheless the firstborn of man shalt thou surely redeem, and the firstling of unclean beasts shalt thou redeem.

And those that are to be redeemed from a month old shalt thou redeem, according to thine estimation, for the money of five shekels, after the shekel of the sanctuary, which is twenty gerahs.

But the firstling of a cow, or the firstling of a sheep, or the firstling of a goat, thou shalt not redeem; they are holy: thou shalt sprinkle their blood upon the altar, and shalt burn their fat for an offering made by fire, for a sweet savour unto the Lord.

And the flesh of them shall be thine, as the wave breast and as the right shoulder are thine.



Numbers 18:19-32

All the heave offerings of the holy things, which the children of Israel offer unto the Lord, have I given thee, and thy sons and thy daughters with thee, by a statute for ever: it is a covenant of salt for ever before the Lord unto thee and to thy seed with thee.

And the Lord spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel.

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

Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die.

But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance.

But the tithes of the children of Israel, which they offer as an heave offering, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel, they shall have no inheritance.

And the Lord spake unto Moses, saying,

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe.

And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress.

Thus ye also shall offer an heave offering unto the Lord of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the Lord's heave offering to Aaron.

Numbers 18:29-32

Out of all your gifts ye shall offer every heave offering of the Lord, of all the best thereof even the hallowed part thereof out of it.

Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress.

And ye shall eat it in every place, ye and your households: for it is your reward for your service in the tabernacle of the congregation.

And ye shall bear no sin by reason of it, when ye have heaved from it the best of it: neither shall ye pollute the holy things of the children of Israel, lest ye die.

Deuteronomy 12:5-7

But unto the place which the Lord your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come:

And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks:

And there ye shall eat before the Lord your God, and ye shall rejoice in all that ye put your hand unto, ye and your households, wherein the Lord thy God hath blessed thee.

Deuteronomy 12:17

Thou mayest not eat within thy gates the tithe of thy corn or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand.

Deuteronomy 12:18

But thou must eat them before the Lord thy God in the place which the Lord thy God shall choose, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates: and thou shalt rejoice before the Lord thy God in all that thou puttest thine hands unto.

Deuteronomy 14:22-29

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; and that thou mayest learn to fear the Lord thy God.

And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the Lord thy God shall choose to set his name there, when the Lord thy God hath blessed thee:

Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose:

And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the Lord thy God, and thou shalt rejoice, thou, and thine household.

And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates:

And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee, in all the work of thine hand which thou doest.

Deuteronomy 26:12-15

When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;

Then thou shalt say before the Lord thy God, I have brought away the hallowed things out of mine house, and also

Deuteronomy 26:13-15

have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them:

I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of the Lord my God, and have done according to all that thou hast commanded me.

Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey.

Exodus 23:19

The first of the firstfruits of thy land thou shalt bring unto the house of the Lord thy God. Thou shalt not see the kid in his mother's milk.

Deuteronomy 26:1-11

And it shall be, when thou art come in unto the land which the Lord thy God giveth thee for an inheritance, and possessest it, and dwellest therein:

That thou shalt take of the first of all the fruit of the earth, which thou shalt bring of thy land that the Lord thy God giveth thee, and shalt put it in a basket, and shalt go unto the place which the Lord thy God shall choose to place his name there.

And thou shalt go unto the priest that shall be in those days, and say unto him, I profess this day unto the Lord thy God, that I am come unto the country which the Lord swore unto our fathers for to give us.

And the priest shall take the basket out of thine hand, and set it down before the altar of the Lord thy God.

And thou shalt speak and say before the Lord thy God, A Syrian ready to perish was my father, and he went down into Egypt, and sojourned there with a few, and became there a nation, great, mighty, and populous;

And the Egyptians evil entreated us, and afflicted us, and laid upon us hard bondage;

Deuteronomy 26:7-11

And when we cried unto the Lord God of our fathers, the Lord heard our voice, and looked on our affliction, and our labour, and our oppression;

And the Lord brought us forth out of Egypt with a mighty hand, and with an outstretched arm, and with great terrible-ness, and with signs, and with wonders:

And he hath brought us into this place and hath given us this land, even a land that floweth with milk and honey.

And now, behold, I have brought the firstfruits of the land, which thou, O Lord, hast given me. And thou shalt set it before the Lord thy God, and worship before the Lord thy God:

And thou shalt rejoice in every good thing which the Lord thy God hath given unto thee, and unto thine house, thou, and the Levite, and the stranger, that is among you.

Numbers 18:4

And they shall be joined unto thee, and keep the charge of the tabernacle of the congregation, for all the service of the tabernacle: and a stranger shall not come nigh unto you.

Numbers 18:8

And the Lord spake unto Aaron, Be- hold, I also have given thee the charge of mine heave offerings of all the hallowed things of the children of Is- rael: unto thee have I given them by reason of the anointing, and to thy sons, by an ordinance for ever.

Deuteronomy 18:4

The firstfruit also of thy corn, of thy wine, and of thine oil, and the first of the fleece of thy sheep, shalt thou give him.

2 Chron. 31:11-14

Then Hezekiah commanded to prepare chambers in the house of the Lord; and they prepared them.

And brought in the offerings and the tithes and the dedicated things faith- fully: over which Gononiah the Levite was ruler, and Shimei his brother was the next.

2 Chronl. 31:13-14

And Jehiel, and Azaziah, and Mahath, and Asahel, and Jerimoth, and Jozabad, and Eliel, and Ismachiah, and Mahath, and Benaiah, were overseers under the hand of Cononiah and Shimei his brother, at the commandment of Hezekiah the king, and Azariah the ruler of the house of God.

And Kore the son of Imnah the Levite, the porter toward the east, was over the freewill offerings, to distribute the oblations of the Lord, and the most holy things.

Nehemiah 10:38.39

And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithes unto the house of our God, to the chambers into the treasure house.

For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the priests and the porters, and the singers: and we will not forsake the house of our God.

Nehemiah 12:44

And at that time were some appointed over the chambers for the treasures, for the offerings, for the firstfruits, and for the tithes, to gather into them out of the fields of the cities and portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.

Nehemiah 13:12

Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries.

Leviticus 19:23-25

And when ye shall come into the land and shall have planted all manner of trees for food, then ye shall count the fruit thereof as uncircumcised: three years shall it be as uncircumcised unto you: it shall not be eaten of.

But in the fourth year all the fruit thereof shall be holy to praise the Lord.

And in the fifth year shall ye eat of the fruit thereof, that it may yield unto you the increase thereof:

Deuteronomy 10:9

Wherefore Levi hath no part nor inheritance with his brethren; the Lord is his inheritance, according as the Lord thy God promised him.

Deuteronomy 12:19

Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth.

Deuteronomy 14:27-29

And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates:

And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest.

Tobit 1:7

The first tenth part of all increase I gave to the sons of Aaron, who ministered at Jerusalem:

Deuteronomy 15:19.20

All the firstlings males that come of thy herd and of thy flock thou shalt sanctify unto the Lord thy God; thou shalt do no work with the firstling of thy bullock, nor shear the firstling of thy sheep.

Thou shalt eat it before the Lord thy God year by year in the place which the Lord shall choose, thou and thy household.

Nehemiah 10:35

And to bring the firstfruits of our ground, and the firstfruits of all fruit of all trees, year by year, unto the house of the Lord.

Exodus 13:13

And every firstling of an ass thou shalt redeem with a lamb; and if thou wilt not redeem it, then thou shalt break its neck; and all the firstborn of man among thy children shall thou redeem.

Numbers 28:26-31

Also on the day of the firstfruits, when ye bring a new meat offering unto the Lord, after your weeks be out, ye shall have an holy convocation; ye shall do no servile work:

But ye shall offer the burnt offering for a sweet savour unto the Lord; two young bullocks, one ram, seven lambs of the first year;

And their meat offering of flour mingled with oil, three tenths deals unto one bullock, two tenths deals unto one ram,

A several tenth deal unto one lamb, throughout the seven lambs;

And one kid of the goats, to make an atonement for you.

Ye shall offer them beside the continual burnt offering, and his meat offering, and his drink offerings.

2 Chron. 31:2-10

And Hezekiah appointed the courses of the priests and the Levites after their courses, every man according to his service, the priests and the Levites for burnt offerings and for peace offerings, to minister, and to give thanks, and to praise in the gates of the tents of the Lord.

He appointed also the king's portion of his substance for the burnt offerings, to wit, for the morning and evening burnt offerings for the sabbaths, and for the new moons, and for the set feasts as it is written in the law of the Lord.

Moreover, he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the Lord.

And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey and oil of all the increase of the field; and the tithe of all things brought they in abundantly.

And concerning the children of Israel and Judah, that dwelt in the cities of Israel, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the Lord their God, and laid them in heaps.



2 Chron. 31:7-10

In the third month they began to lay the foundation of the heaps, and finished them in the seventh month.

And when Hezekiah and the princes came and saw the heaps, they blessed God and the people of Israel.

Then Hezekiah questioned with the priests and the Levites concerning the heaps.

And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty; for the Lord hath blessed his people; and that which is left is this great store.

2 Chron. 31:11-14

Cf. pp., ix, x

1 Kings 12:32

And Jeroboam ordained a feast in the eighth month on the fifteenth day of the month, like unto the feast that is in Judah, and he offered upon the altar. So did he in Bethel, sacrificing unto the calves that he had made; and he placed in Bethel for priests the high places he had made.

1 Kings 14:3

And take with thee ten loaves, and cracknels, and a cruse of honey, and go to him: he shall tell thee what shall become of the child.

2 Chron. 14:13

And Asa and the people that were with him pursued them unto Gerar; and the Ethiopians were overthrown, that they could not recover themselves; for they were destroyed before the Lord, and before his host; and they carried away very much spoil.

2 Chron. 15:11-13

And they offered unto the Lord the same time, of the spoil which they had brought, seven hundred oxen and seven thousand sheep.

And they entered into a covenant to seek the Lord God of their fathers with

all their hearts and with all their soul.

That whosoever should not seek the Lord God of Israel should be put to death, whether small or great, whether man or woman.

1 Kings 15:15

And he brought in the things which his father had dedicated, and the things which himself had dedicated into the house of the Lord, silver, and gold, and vessels.

2 Kings 4:42

And there came a man from Baalshalisha, and brought the man of God bread of the firstfruits, twenty loaves of barley, and full ears of corn in the husk thereof. And he said, Give unto the people, that they may eat.

2 Kings 12:4,5

And Jehoash said to the priests, All the money of the dedicated things that is brought into the house of the Lord, even the money of every one that passeth the account, the money that every man is set at, and all the money that cometh into any man's heart to bring into the house of the Lord.

Let the priests take it to them, every man of his acquaintance; and let them repair the breaches of the house, wheresoever any breach shall be found.

2 Chron.24:5

And he gathered together the priests and all the Levites, and said to them, Go out unto the cities of Judah, and gather of all Israel money to repair the house of your God from year to year, and see that ye hasten the matter. Howbeit the Levites hastened not.

2 Kings 12:16

The trespass money and sin money was not brought into the house of the Lord; it was the priest's.

Amos 4:5

And offer a sacrifice of thanksgiving with leaven, and proclaim and publish the free offerings: for this liketh you, O ye children of Israel, saith the Lord.

2 Chron.29:21

And they brought seven bullocks and seven rams and seven lambs, and seven he-goats for a sin offering;

2 Chron. 30:24

For Hezekiah king of Judah did give to the congregation a thousand bullocks and seven thousand sheep; and the princes gave to the congregation a thousand bullocks and ten thousand sheep; and a great number of priests sanctified themselves.

2 Chron. 31:3.4.

He appointed also the king's portion of his substance for the burnt offerings, to wit, for the morning and evening burnt offerings, and the burnt offerings for the sabbaths, and for the new moons, and for the set feasts, as it is written in the law of the Lord.

2 Chron. 35:8.9.12

And his princes gave willingly unto the people, to the priests, and to the Levites: Hilkiah and Zechariah and Jehiel, rulers of the house of God, gave unto the priests for the passover offerings two thousand and six hundred small cattle, and three hundred oxen.

Conaniah also, and Shemaiah and Nathaniel, his brother, and Hashabiah and Jehiel and Jozabad, chief of the Levites, gave unto the Levites in their courses, according to the king's commandment.

And they removed the burnt offerings, that they might give according to the divisions of the families of the people, to offer unto the Lord, as it is written in the book of Moses. And so did they with the oxen.

Ezra 3:4.5.

They kept also the feast of tabernacles as it is written and offered the daily burnt offerings by number, according to the custom, as the duty of every day required;

And afterward offered the continual burnt offerings, both of the new moons, and of all the set feasts of the Lord that were consecrated, and of every one that willingly offered a freewill offering unto the Lord.

Ezra 6:8-10

Moreover I make a decree what ye shall do to the elders of these Jews for the building of this house of God...

...according to the appointment of the priests which are at Jerusalem, let it be given day by day without fail.

Nehemiah 10:29

They clave to their brethren, their nobles, and entered into a curse, and into an oath, to walk in God's law, which was given by Moses the servant of God, and to observe and do all the commandments of the Lord our Lord, and his judgments and his statutes;

Nehemiah 13:5

And he had prepared for him a great chamber of the house where aforetime they laid the meat offerings, the frankincense, and the vessels, and the tithes of the corn, the new wine, and the oil, which was commanded to be given to the Levites, and the singers, and the porters; and the offerings of the priests.

Malachi 3:8-10

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

Ye are cursed with a curse; for ye have robbed me, even this whole nation.

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and that there shall not be room enough to receive it.

Malachi 4:4

Remember ye the law of Moses my servant, which I commanded unto him in Horeb, for all Israel, with the statutes and judgments.

Tobit 1:5-8.

Now all the tribes which together revolted, and the house of my father Nephthali, sacrificed unto the heifer Baal.

But I alone went often to Jerusalem at the feasts, as it was ordained unto all the people of Israel by an everlasting decree, having the firstfruits and tenths of increase, with that which was first shorn; and gave I at the altar to the priests the children of Aaron.

The first tenth part of all increase I gave to the sons of Aaron, who ministered at Jerusalem; another tenth part I sold away, and went, and spent it every year at Jerusalem.

And the third tithe I gave unto them to whom it was meet...

1 Maccabees 10:31

Let Jerusalem also be holy and free, with the borders thereof, both from tithes and tributes.

1 Maccabees 11:35.36

And as for other things that belong unto us, of the tithes and customs pertaining unto us, as also the saltpits, and the crown taxes, which are due unto us, we discharge them of them all for their relief.

And nothing hereof shall be revoked from this time forth for ever.

Numbers 15:17-21

And the Lord spake unto Moses, saying, Speak unto the children of Israel, and say unto them, When ye come into the land whither I bring you,

Then shall it be, that, when ye eat of the bread of the land, ye shall offer up an heave offering unto the Lord.

Ye shall offer up a cake of the first of your dough, for an heave offering: as ye do the heave offering of the threshingfloor, so shall ye heave it.

Of the first of your dough ye shall give unto the Lord an heave offering in your generations.

Leviticus 27:27

And it if it be of an unclean beast, then shall he be redeemed according to thine estimation, and shall add a fifth part of it thereto; or if it be not redeemed, then it shall be sold according to thy estimation.

1 Samuel 8:14-17

And he will take your fields, and your vineyards, and your oliveyards, even the best of them, and give them to his servants.

And he will take the tenth of your seed, and of your vineyards, and give to his officers, and to his servants.

And he will take your menservants, and your maidservants, and your goodliest young men, and your asses, and put them to work.

He will take the tenth of your sheep; and ye shall be his servants.

And he had prepared for him a great chamber, where aforetime they laid the meat offerings, the frankincense, and the vessels, and the tithes of the corn, the new wine, and the oil, which was commanded given to the Levites.

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