

EIGHT THESES ON TITHING

by Rich Lusk

Submitted to the elders of Redeemer Presbyterian Church

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Introductory Note: This paper was somewhat rushed so it is in need of further refinement. It was put together in the summer of 1997 in order to aid the elders of Redeemer in thinking biblically about this critical issue of tithing and related questions. Hopefully, it is clear enough to be of help on the issues it addresses. If there are further issues that I have overlooked that need to be dealt with, please let me know. The more I studied this issue, the more complex it became so I do not expect anyone to fully agree with every detail of what I say. Obviously thesis one is the most important, and if there is not agreement here, the rest of the paper will make little sense. Also, I must beg my readers' forgiveness for indulging in some strong language while handling the para-church issue. I may have been abrasive, but someone needs to sound the alarm on this issue. It's just too important to let it slide by. I think the points I make concerning the para-church need to be made, and they need to be made loud and clear. Hopefully this explains my tone in that section. Other than that I have tried to be irenic, yet firm. I have also tried to make it clear where I feel justified in taking a dogmatic stance and where I think an issue is not all that clear cut. There is obviously still plenty to discuss. You will note I have interacted with several basic sources: *Tithing* (Pink); *Tithing and Dominion* (Powell and Rushdoony); *Tithing and the Church* (North); *Institutes of Biblical Law* (Rushdoony); and several commentaries on relevant passages. While this range of authors is somewhat narrow in terms of theological viewpoint, I found it quite difficult to find much else that deals with the question of tithing in any kind of helpful/practical way, much less dealt with the thorny theological and exegetical issues. Besides, there was no shortage of differing opinions even among the authors I consulted. I realize the tithe is a sensitive issue. It is my prayer we can address it in a loving and truthful fashion.

Unfortunately, I was not able to deal with tithing in its liturgical setting in this paper. Hopefully a future version will express my thoughts on where the giving of tithes and offering fits into the structure of the church's worship and why. Thesis nine would be "Tithing is an act of Worship." In addition, at some point I would like to further address the way the church should use the tithes she receives. Finally, I know I have much learn about the typology of the Levitical system, firstborn offerings, firstfruits, and other aspects of the OC revelation; when I understand these better, I know I will need to update this paper. But since the immediate need for this paper did not involve these questions directly, and because the paper is already somewhat bulky, I have put further writing on and study of these questions off for now.

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The question of the tithe has from time to time been an issue of fierce debate in church history, but for the most part has been sadly neglected by church officers and members alike.¹ Because of this neglect, many of our conclusions concerning the biblical doctrine of the tithe and its implications for the New Covenant believer will have to be tentative. There are many difficult issues surrounding the tithe and so this paper may serve to raise more questions than it answers. However, it is hoped these theses will clarify some aspects of the tithing issue, and thus aid God's people in giving financially in accordance with the Word of God.

I. TITHING IS AN OBLIGATION FOR THE NEW COVENANT CHRISTIAN

Does the church of the Lord Jesus Christ have a rightful claim to a portion of the income of her members? Clearly the tithe was mandatory under the OC. But it is important to note that tithing did not begin with the Mosaic covenant. The tithe goes back at least as far as Abraham.² After Abraham routed the pagan kings who had captured Lot, Melchizedek king of Salem came forth and served Abraham bread and wine. In response, Abraham gave to Melchizedek a tithe of the plunder he had won (Gen. 14:1-20). Melchizedek is a somewhat mysterious figure who appears out of nowhere in the book of Genesis. His name means literally "King of righteousness and peace." Because he combines the priestly and kingly offices, he is clearly either a type of Christ or a preincarnate Christophany. This helps bring the tithing question into sharper focus. As A.W. Pink says, "But not only was Melchizedek there [in Gen. 14] a type of Christ, but Abraham was also a typical character, seen there as the father of the faithful; and we find he acknowledged the priesthood of Melchizedek by giving him a tenth of the spoils which the Lord had enabled him to secure in vanquishing those kings...as Abraham is the father of the faithful, so he **left an example** for us, his children, to follow -- in rendering tithes unto Him of Whom Melchizedek was a type."³ New Covenant believers are children of Abraham (Gal. 3:29); as such, we are to walk in the footsteps of the faith of our father Abraham (Rom. 4:11, 12). Likewise, we are represented by a priest of the order of Melchizedek, Jesus Christ, who now feeds us His own body and blood in the Lord's Supper (Heb. 7). It seems inescapable that we are bound to do as Abraham did: set aside a tenth of our increase for the Melchizedekal priesthood. It seems impossible to conclude that the fulfillment of the Abrahamic covenant and the typology of Melchizedek could cancel out our obligation to tithe; if anything, this obligation has been strengthened now that the realities which Gen. 14 pointed to have arrived.⁴

Jacob continued this practice of tithing to the Lord. In Gen. 28, Jacob witnessed a ladder reaching to heaven, with angels ascending and descending upon it. The Lord revealed himself to Jacob and reiterated the promises of the Abrahamic covenant. Jacob awoke and declared in awe, "Surely the Lord is in this

¹As proof, consider that Austin Presbyterian Theological Seminary library, which is an excellent resource center, has less than twenty titles on the tithe! Of the twenty, several are historical rather than doctrinal/theological studies.

²A.W. Pink makes an interesting point in his booklet *Tithing*. He deduces that even though the biblical account nowhere explicitly records a God-given commandment to tithe before the Mosaic law was instituted, such a commandment must surely have been given. "As we take up the book of Genesis we cannot account for what is there, unless we presuppose a previous revelation of God's mind and a manifestation of His will" concerning the tithe (p. 3). Pink also points to the Sabbath and the offering of sacrifices to God as examples of "clear traces of a primitive revelation, an indication of God's mind to His people long before the system of legislation that was given at Sinai" (p. 2). It is speculative, but perhaps we can conclude that just as God required from the creation of the world that one-seventh of man's time be set aside for special worship (the Sabbath principle), so God may have required a tenth of man's increase to be set aside in a special way from the time of creation onward (the tithe principle). The fact that the tithe was a widespread practice in other ancient non-Israelite cultures gives this conjecture some support.

³*Ibid*, p. 10.

⁴"The Melchizedekal tithe system is permanently obligatory. Abraham paid tithes (10%) to Melchizedek, and all true sons of Abraham (Rom. 4; Heb. 7) will also pay the tithe to the greater Melchizedek, Jesus Christ. In return for the tithe, Melchizedek gave Abraham bread and wine." James Jordan, *Law of the Covenant*, p. 210.

place!" Jacob worshipped God there, naming the place "Bethel," meaning "House of God" (Gen. 28:19). Because God had come near to Jacob, he vowed to tithe to the Lord.⁵ But how much nearer has God come to us in the person of Jesus Christ! We find in the NT that Jesus Himself is Jacob's ladder -- He is our stairway to heaven, the One Who bridges the gap between the holy God and sinful man (Jn. 1:51). Jesus Christ brings us into the presence of God (Heb. 10:19ff) and in Him all the promises of Scripture find their fulfillment (2 Cor. 1:20). What is the proper response on our part? We are to worship, *which includes giving to God a tithe*. If we have been to the gate of heaven in Jesus Christ, if we have entered the house of God, how can we do anything less? It is interesting to note that tithing seems to have been a preeminent act of worship for Jacob (as it was for Abraham), along with erecting an altar. It is our answer to God's protection and provision.

Moving forward in redemptive history to the giving of the law, we find that the tithe which had already been practiced by the patriarchs was now incorporated into the Mosaic covenant. These Levitical tithes were not totally new but were simply new applications of the Melchizedekal tithes. The Mosaic covenant can best be thought of as a transformation and reorganization of the patriarchal covenant order. Therefore, as Jordan puts it, "the Melchizedekal order always underlay the Levitical order throughout the Mosaic period. The Levitical tithe, then, is an extension and specification of the Melchizedekal tithe."⁶ The relationship of the Melchizedekal tithe to the Levitical tithe is found in Heb. 7:9. The Levites tithed to Melchizedek through their ancestor Abraham, showing the superiority of Melchizedek (Heb. 7:9). While the Levitical tithes are helpful in defining the various uses of the tithe, it is a Melchizedekal tithe that the New Covenant Christian is bound to pay.⁷

While the tithe was clearly related to the Old Covenant priestly office, the tithe itself was a moral duty. The tithe should be understood as an aspect of the eighth commandment. The eighth commandment is still binding, and therefore we must still give a fixed portion of our income to God. When we tithe, we are not doing God or the church a favor; tithing is a matter of obligation. Failure to tithe is theft, and if we are willing to steal from God, in principle we will be willing to steal from anyone. The tithe is a sign of our conscious dependence upon and submission to God as our Provider and Ruler. It was only when the Old Covenant church apostatized that they failed to pay God a tithe (Mal. 3:8ff).

Whenever God brought reformation and revival to His Old Covenant people, one of the fruits was always a return to tithing. When Hezekiah reinstated the Passover, he also restored the tithe (2 Chron. 30:1ff; 31:4-6).⁸ After the exile, a small remnant of Israel came back to the land with Nehemiah. Nehemiah led the people in a covenant renewal ceremony, sealed with an oath (Neh. 10:28ff). Included among the things the people vowed to do in obedience to God was to "bring the tithes of our land to the Levites" (Neh. 10:37). Thus we see that the Davidic and Restoration covenant epochs continued the practice of offering tithes to God.

There is no evidence in the NT that the tithe has been rescinded. With the advent of Messiah, the Old Covenant has been transformed and fulfilled (Mt. 5:17). But this does not mean Old Covenant law has been abrogated (Mt. 5:18; Rom. 13:8ff). The law may have new *application* for the new phase of history in which we live, but the law itself is an unchanging transcript of God's holy character (Jer. 31:33; Rom. 7:12, 16; Dt. 9:10; 1 Cor. 9:19ff; 1 Tim. 1:8). As the people of God, we are now grown; the church has advanced from her infancy into her adulthood (Gal. 3-4). But this maturation does not mean that we are now free to

⁵The vow Jacob makes to tithe in 28:20-22 should not be understood as bargaining with God. Jacob was not saying to God, "If you do A, I'll do B." Jacob *knew* God would be with him and would protect him because God had just promised this (28:15). Jacob made his vow on the basis of what God had already unconditionally guaranteed to do. In promising to give God a tenth, Jacob was simply binding himself to do what was his duty anyway. See Allen Ross, *Creation and Blessing*, p. 493.

⁶*Ibid.*, p. 209.

⁷I should also note here my conviction that the grain/tribute offering, described in Lev. 2:1ff and 6:14ff, corresponds theologically to the giving of tithes and offerings. This has important liturgical implications I cannot go into here.

⁸Note again the connection between the sacrament and the tithe.

disregard God's law; rather, we are *more* accountable than our OT counterparts to obey the Lord because we have additional resources (primarily a deeper measure of the Holy Spirit)⁹ and additional revelation (the completed canon of Scripture).¹⁰ What does this have to do with the tithe? How do we apply OC tithe laws to our NC context?¹¹ It is of the utmost importance to understand that the movement from OC to NC is ***NOT*** movement away from objective standards into subjectivism. The NC does not free us from the written Word of God in order to "do as we feel led."¹² The law remains our blueprint for holiness. As Machen wrote, "The gospel does not abrogate God's law, but makes men love it with all their hearts." Dichotomies between OT and NT, law and love, law and Spirit, general principle and tiny detail, etc. are all foreign to the biblical teaching. Christ exercises His Lordship over our hearts, but also over our wallets. We must not have a Gnostic view of spirituality; our holiness is to be worked out not only in the arena of the heart but also in the realm of physical, material needs. There is no such thing as "tithing in my heart." Thus the tithe continues to be normative for the church. If anything, NC believers are encouraged to give *more* than OC saints; the NT puts far more emphasis than the OC on what we might call free-will offerings, that is, giving sacrificially over and above the tithe.¹³

Several additional lines of NT evidence converge to confirm this thesis of our ongoing duty to tithe. In Mt. 23, Jesus is lashing out at the Pharisees, condemning their hypocritical obedience. But in the midst of pronouncing these woes, or curses, on the Pharisees, Jesus actually gives them an ironic commendation in Mt. 23:23. The core of the Pharisees problem was *not* their detailed attention to the law of God; Jesus says of their tithing on the increase of their spices, "these you ought to have done."¹⁴ The reason the Pharisees stood under judgment was their total neglect of the weightier matters of the law -- "justice, mercy and faith," or as Luke records it, they "pass by justice and the love of God" (Lk. 11:42). Jesus does not tell them they should not have tithed, only that they should not have done so to the exclusion of obedience to the greater commandments.¹⁵ Being blinded by their legalism, they missed the forest for the trees.

⁹Eze. 36:27; Jn. 7:37-39; Acts 1:8; Rom 8; Gal. 5:16-26.

¹⁰Lk. 12:47-48; 1 Cor. 13:9-10; Rev. 22:18.

¹¹There is some difficulty in applying the tithe laws directly to our modern cultural situation. The OC intentionally and temporarily hampered the fulfillment of the cultural mandate of Gen. 1:26-28 by tying the people of God to a relatively small plot of land, limiting them to a basically agrarian society, dividing between clean and unclean animals, etc. Thus the OT laws concerning the tithe were clearly intended for an agricultural economy. Taken absolutely literally, these laws would have no meaning for non-farmers. Thus it is important for us to take into account the transformational effect of the NC on the OC revelation. We must look at the OC in light of the NC, making the necessary epochal adjustments. The NC believer needs wisdom to know how to apply the OC law properly in a far more complex societal situation. As far as the tithe is concerned, it seems specific references to tithing off of such things as grain, oil, seed, animals, wine, fruit, etc. should now be taken to mean the tithe is off of our increase in whatever form it comes, whether paycheck, cash, stock dividends, etc.

¹²It is somewhat telling that those who practice "giving as the Spirit leads" almost always feel led to give far less than 10%.

¹³It seems that 1 Cor. 8-9 probably call for a free-will offering, over and above the ten percent minimum requirement. See thesis four.

¹⁴There is some discussion among commentators over what Jesus means when He says "these you ought to have done." The problem is that the OT law nowhere required tithing spices as the Pharisees were doing. Was this another example of a Pharisaical addition to the law of God (Mt. 15:1-9)? It seems there are two possibilities. If the Pharisees had indeed added to the law of God in tithing these garden vegetables, Jesus' commendation must simply have reference to the fact that they were right to tithe in general. Alternatively, perhaps the OT laws themselves are generalizations, mentioning by name only the *primary* crops and animals of the people, but implying that the tithe applies to *all* of one's increase in whatever form it comes. Prov. 3:9-10 seems to confirm this view.

¹⁵R. J. Rushdoony's comments on this passage are to the point: "*Tithing* is not condemned but is separated from the other matters of the law as an *easier* duty. The more weighty and difficult obligations are *justice*, *mercy*, and *faith*. Tithing does not make us great or signal observers of the law: it is an elementary obligation. It is the necessary tax of the Kingdom; payment signifies citizenship, not a distinguished service medal. We are not up to the level of the Pharisees if tithing is the high point of our faith: it is an elementary

Paul emphasizes on several occasions the duty of God's people to provide for their pastors. In 1 Cor. 9:13-14, he explicitly compares New Covenant pastors to Old Covenant Levites. The Levites made their living off of tithes from the people; Paul says New Covenant ministers should do the same.¹⁶ If Paul does not mention the tithe by name here, it is only because he does not need to; it was a presupposition, carried over from the OT.

Similarly, 1 Cor. 16:1-2 imply the tithe principle. The key phrases are in verse 2: "lay something aside, storing up as he may prosper." The "storing up" is clearly a reference back to the storehouse of Mal. 3:10, the place where tithes were to be collected. "As he may prosper" seems to imply a definite proportion of income that was to be set aside each week. Paul must have in view the tithe because, as Pink says, "the **only** proportion that God has specified anywhere in His Word is that of **the tenth**, or 'tithe.'"¹⁷

Several noted theologians in church history have taught the ongoing obligation to tithe. Three examples will suffice. An anonymous early Christian sermon, falsely attributed to Augustine, states the following: "Whoever will not give the tithe appropriates property that does not belong to him. If the poor die of hunger, he is guilty of their murder and will have to answer before God's judgment seat as a murderer; he has taken to himself that which God has set aside for the poor and kept it for himself."¹⁸ Calvin, the greatest of the Reformers, commenting on Mal. 3:8ff, said those who had failed to tithe were guilty of "sacrilege" and had "defrauded" God. Commenting on the tithe in Mt. 23:23, he writes, "Christ therefore affirms that he has no intention to lessen the authority of even the smallest commandments...It is therefore our duty to preserve entire the whole law, which cannot be violated in any part without contempt for its Author...we conclude that all the commandments are so interwoven with each other, that we have no right to detach one of them from the rest." Finally, the great Baptist preacher Charles Spurgeon: "Much has been said about giving the tenth of one's income to the Lord. I think it is a Christian duty which none should for a moment question. If it were a duty under the Jewish law, much more is it so now under the Christian dispensation."

In summary, it is clear that tithing is a perpetual obligation of God's people. The tithe is not optional and it is not a gift; it is God's tax and must be paid by the citizens of His kingdom. The tithe was not a temporary ceremonial ordinance abrogated with the coming of Christ but is a moral law that continues to bind us. As Genesis teaches, the tithe was rooted in the Melchizedekal, rather than the Levitical, priesthood; in other words the tithe is rooted in Jesus Christ Himself, rather than Aaron or Moses. Because the Melchizedekal priesthood is eternal (Heb. 6:20; 7:16, 17), our obligation to tithe to it is permanent. If we claim to be the inheritors of the Abrahamic promises, we also inherit Abraham's obligation to tithe to Melchizedek. The NT evidence is fully consistent with this and even seems to assume our ongoing obligation to tithe. The fact that tithing is a requirement does not mean we can give with cold hearts. We must give God His due with hearts full of thanksgiving and joy, knowing, "It is more blessed to give than to receive" (Acts 20:35; cf. 2 Cor. 9:7).

mark of faith, the abc's of the Kingdom. The Pharisees obeyed the law of the tithe as given in Leviticus 27:30 and elsewhere; in that they surpass most who claim the name Christian today. Justice, mercy, and faith, however were left 'undone.'" *Salvation and Godly Rule*, p. 403.

¹⁶See also Gal. 6:6; 1 Tim. 5:17, 18; Lk. 10:7.

¹⁷*Ibid.*, p. 9. On the same page, Pink points out the language of 2 Cor. 8:14. There is to be an "equality" of giving among God's people. If so, this would indicate that "God's people are **all** to give the same proportion of their means." While it may not have been Paul's specific intent to teach on the flat rate of the tithe in this context, certainly Pink's statement is a valid application of what the Apostle says.

¹⁸Quoted in Rushdoony, *Institutes of Biblical Law*, p. 512. In *Tithing and Dominion*, ch. 2 and 6, Rushdoony shows the early church thought of tithing as an obligation. He mentions *The Apostolic Constitutions*, Cyprian, Augustine, Ambrose, Chrysostom ("If under the law it were dangerous to neglect tithes, consider how great a danger there is now"), and The Council of Tours (567). Rushdoony also quotes church historian Joseph Bingham as saying, "the ancients [early Christians] believed the laws about tithes not to be merely a ceremonial or political command, but of moral and perpetual obligation" (from *The Antiquities of the Christian Church*).

II. TITHING IS TEN PERCENT

How much should the Christian give to his Lord? Fortunately, God has not left us in the dark. If no fixed proportion were prescribed in the Scriptures, we might be constantly wondering, “Have I given enough?” But the tithe takes all the guesswork out of giving. It is liberating. We know exactly what is required of us. We can render our ten percent to God and go on with a clear conscience.¹⁹ Without this objective standard, we are vulnerable to guilt manipulation.²⁰

However, there are some complications. In the history of the church there has been some debate over how many tithes the OT law demanded.²¹ Some think there was an extra tithe every third year, to be given to the poor (Dt. 14:28-29). Rushdoony and Powell claim there were actually three tithes, the Social (or Levitical) tithe (Lev. 27:30-33; Num. 18:20-24), the Rejoicing tithe (Ex. 23:16; Lev. 23:33-44; Dt. 12:5-25; 14:22-27; 16:13-15) and the Poor tithe (Dt. 14:28-29). Powell explains these three tithes cannot be “lumped” together. “These tithes can be seen as distinct from one another because they were administered at different locales,”²² and because they went towards different functions.²³ According to Powell, the Social tithe was given to the Levites at the sanctuary in Jerusalem or at local synagogues and provided for various cultic and cultural services performed by the priests, such as sacrifices, education, music, advising political officials, etc.²⁴ The Rejoicing tithe was used at Jerusalem²⁵ by the tither to celebrate the Feast of Tabernacles (or Booths or Ingathering), remembering God’s deliverance of the people out of slavery (Lev. 21:43). Thus the money for this tithe was to be spent “for whatever your heart desires” (Dt. 14:26). Apparently, the people were to share with the Levites and the poor during these seven days of rejoicing (Dt. 14:27; 16:14; Lev. 23:33-44). The Poor tithe was collected locally every third year and used to assist those in need (Dt. 14:28, 29).²⁶

¹⁹*Nelson’s Illustrated Bible Dictionary* (p. 1056) defines the tithe simply as “the practice of giving a tenth of one’s income or property as an offering to God.”

²⁰For example, in the book *Life in the Father’s House* by Wayne Mack and David Swavely (p. 110), our authors tell us that we should, “decide upon a percentage of our gross income as a regular minimum gift to the local church.” But in the very next paragraph they turn around and tell us we must give sacrificially and, “That proportional amount we give regularly to the church should be one that strains our budgets.”

²¹In addition to laws about the tithe, the OT contains laws concerning firstfruits and the firstborn. The firstfruits of the harvest and the firstborn male belonged to God. These laws reminded the people that God is the Creator and Owner of all. The firstborn offering was not, strictly speaking, a tithe, because only the firstborn male was offered (Ex. 13:1-2, 11-12; Num. 3:13; 8:17). Most likely the firstborn offering was in addition to the tithe. The firstfruits were also apparently distinct from the tithe and were given as a kind free-will offering with no set amount specified (Ex. 23:16-19; 34:26; Num. 18:12-13; Lev. 23:9-14; Dt. 12:5-7; 8:3-4; 14:23, 28; 26:1-15; Neh. 10:37; 12:44; Prov. 3:9-10). Possibly no amount was stated explicitly because the proportion of a tithe was simply assumed. Either way, both these laws seem to have been typological in character and have found their fulfillment in Christ, the firstfruits of the resurrection (1 Cor. 15:20) and the firstborn over all creation (Col. 1:15, 17; Rom. 8:29). In Him we are a kind of “firstfruits of His creatures” (Jas. 1:18) because we have “the firstfruits of the Spirit” (Rom. 8:23). We are the “church of the firstborn” (Heb. 12:23). The ransom price laid upon the firstborn (Ex. 13:13; 34:20; Num. 3:5-13; 18:15-16) need no longer be paid because Christ is our ransom (Mk. 10:45; 1 Pt. 1:18). See Rushdoony, *Institutes of Biblical Law*, p. 51.

²²*Tithing and Dominion*, p. 99.

²³*Ibid.*, p. 100.

²⁴Note that the Levites themselves also took a tithe of the tithe they had received to Jerusalem, where it was given apparently to the High Priest (Num. 18; Neh. 10:38).

²⁵An exception to this was granted to Jews who lived outside the original boundaries of Israel, too far away to make the trip to Jerusalem (Dt. 12:17-28). This provision probably points to the promised expansion of Israel, which becomes a reality in the New Covenant.

²⁶Powell points out that the Poor tithe should not be confused with Poor loans or gleaning, which were additional forms of charity. See p. 121-133. While much that Powell says about helping the poor is very

If we follow Powell's scheme, the financial burden on the tither becomes quite heavy. The Israelite calendar followed a seven year cycle, with every seventh year being a Sabbatical year in which there would be no increase, and thus no tithe. During the first, second, fourth, and fifth years, each man would tithe 20% (the Social and Rejoicing tithes). During the third and sixth years, the tither would owe 30% (the Poor tithe would be added to the first two tithes).²⁷ If we factor in the sabbatical years, the average given per year is 20%; without the Sabbatical year it is 23.33%. While Powell makes a compelling case for three tithes, there are several problems with this view. While the issue is complex, and there is a lot of biblical data to deal with, it seems that in actuality there is only one tithe, with several functions.

Why just one tithe? First of all, this is in keeping with the pattern already established in the Pentateuch. As far as the Scripture record shows, Abraham and Jacob paid one tithe to the Lord, rather than multiple tithes. While the Lord certainly could increase the tax burden upon His people, it seems unlikely. After all, we have already seen that the Melchizedekal priesthood is greater than the Levitical priesthood. If this is the case, how could the Levites have a claim to a greater proportion of income than Melchizedek? Secondly, the various functions of the tithe simply do not necessitate multiple tithes. Surely 10% from eleven tribes was adequate to care for the Levites and the poor, as well as paying for the Feast of Tabernacles. Portions of the tithe could be set aside for each of these uses. Powell himself is even forced to admit that what he calls the Rejoicing tithe also supported the Levites and the poor (Dt. 14:27; 16:14).²⁸ Thus the tithes are not nearly as distinct as he claims. Thirdly, the so-called Social tithe and Rejoicing tithe did not overlap. The Social tithe (Lev. 27:30, 32) was a tithe on seed, fruit, and animals. The Rejoicing tithe (Dt. 12:17; 14:23) was on grain, new wine, and oil. As Jordan points out, "Together, they do not constitute 20% of the whole [$.10(a+b)+.10(c+d) = .10(a+b+c+d)$]. Thus the total tithe remains at 10%."²⁹ Even if these were somehow two separate tithes, they did not really constitute a full 10% of one's increase unless combined.

What conclusions can be drawn from this? Scripture designates that the single tithe be used in several different ways: to provide salaries for pastors, pay worship expenses, assist the worthy poor, fund education³⁰ and music, etc. It is up to NC Levites (the church's elders), not the tithers themselves, to decide how the tithe money is to be allocated.³¹ There are not many tithes, each serving an independent function, but one tithe covering all the expenses of the institutional church.³² I conclude the tithe God requires is 10%.

III. TITHING IS ON ONE'S INCREASE

helpful, there is a significant flaw in his understanding of the Poor tithe itself. Tithe money was not given directly to the poor by the tither. Rather whatever was leftover after the Feast of Tabernacles went to the elders of the gate (who would correspond to elders of a local congregation in the NC). They in turn decided how the resources were to be used, dividing it between the poor and the Levites. What is distinct about the third year tithe is not simply that it was given to the poor, but that it was used locally rather than centrally at Jerusalem.

²⁷These figures would vary slightly because Powell allows for the firstfruits and firstborn offerings to be deducted. See p. 87. On p. 58, he estimates the total tithe to be about 25%.

²⁸p. 112. The third year tithe specifically mentions the poor as recipients, but this is not unique.

Comparing other passages that deal with the yearly tithe show it too was used to support the poor (Dt. 14:27; 16:11, 12; 26:11-13). Additionally, the third year tithe did not fund the poor exclusively. Thus, it is misnomer to call the third year tithe a "Poor Tithe."

²⁹p. 210.

³⁰It is somewhat difficult to tell if the educational services provided by the Levites were comprehensive (i.e., a Christian school) or narrowly in biblical studies (i.e., a seminary). If the instruction provided by the Levites was holistic, this does not mean a person may substitute tuition at a Christian school for tithing to the local church. Rather it means that the function of the local church could include the establishment of a covenant school and elders could use some of the church's budget to fund it.

³¹For proof of this, see my arguments under thesis six.

³²In the NC there is an added expense for the church not explicitly mentioned in the OC, namely support for missionaries.

The tithe is based on the fact that “The earth is the Lord’s, and all its fullness” (Ps. 24:1). God does not need our tithes to finance His kingdom for He is already the owner of everything (Acts 17:24-25; Ps. 50:10,12). To not tithe is *attempted* robbery of God. (I say “attempted” because no man can actually steal from God -- He continues to own and control everything.) When we put our 10% in the plate at church, we should remind ourselves that the other 90% is God’s too. But more than that, the tithe is rooted in the biblical truth that it is God Who “gives you the power to get wealth” (Dt. 8:18). God provides for us our daily bread and everything else we have (Mt. 6:11, 25-34). The tithe God requires is off of our *increase*, not our *capital*.³³ Thus we may deduct out of our tithable income “the cost of doing business.” For example, in the biblical system of tithing, trees and land were not taxable, only what they produced. It is only actual income that is subject to God’s tax. Suppose a farmer harvests \$10,000 worth of crops, but spent \$1,000 on the land and \$200 on seed. He will only tithe off of \$8,800. Similarly, if the farmer loses half his crop to locusts before he makes any money off of it, he will only tithe on \$3,800³⁴ because that would be his increase.³⁵ If the farmer later sells the land he had purchased for \$5,000, he will tithe off of his \$4,000 gain from the investment. God’s purpose is not to decapitalize his people; He knows “it takes money to make money,” as my grandfather used to put it. God desires to prosper us and bless the work of our hands (Dt. 14:29; 28:1-14). Powell summarizes this succinctly: “Profit in Scripture is simply the increase over and above the original investment...All costs that are necessary for the production of profit are deductible *before* a profit or increase is to be determined. In principle, all costs that are *necessary ingredients for the production* of an increase are not to be counted as profits. They are no more profits than the original capital investment is a profit. Just as the original capital is necessary for any increase, so are costs a necessary part of an increase.”³⁶

Are we to tithe on our gross or net income? Is the tithe pre-tax or post-tax? I think this issue is more complex than it appears to be at first glance. There are at least four positions that need to be outlined. I will let the major proponents of each describe their viewpoint.³⁷

First, some, including Powell and Rushdoony, believe the tithe should be off one’s gross, or pre-tax income. The argument is straight-forward: We should pay God (or the church) before we pay the state. Rushdoony writes:

Because God has prior claim on us, this tax is computed before the state takes its tax. We cannot bring a blemished offering to the Lord: He calls it *evil* (Mal. 1:8). Similarly, we cannot give anyone priority over God without blemishing our approach to the Lord. Statist taxation is nowadays contrary to God’s law, and, from one perspective, is in part at least theft. Every evil perpetrated by the state is, together with the horrors inflicted by an invader, the rod of God: “hear ye the *rod*, and who hath appointed it” (Micah 6:9). When the Lord punishes us with the consequences of our sins in the form of an oppressive state and its taxation, *we cannot then turn*

³³If the tithe is strictly off of what we earn by our labor and investment, it would seem that gifts and inheritances are not subject to the tithe. Certainly a freewill offering would be appropriate, however. See Powell and Rushdoony, p. 94ff.

³⁴ $(\$10,000/2) - \$1,000 - \$200 = \$3,800$.

³⁵Certainly things in the real world are more complicated than my hypothetical agrarian examples. Such things as business expenses for power, housing, advertising, additional taxes and deductions allowed by the state, loss to theft and natural disaster, etc. can make calculating one’s actual profit very difficult. Obviously these difficulties need to be worked through on a case by case basis.

³⁶*Ibid.*, p. 91.

³⁷It is unfortunate (though not very surprising) that Reconstructionist writers are virtually the only group I can find in the contemporary church scene that have begun to think about this question. I will not touch on other aspects of calculating one’s tithable income, such as retirement plans and IRAs, government theft through inflation, how to make restitution if one has failed to tithe, etc. These issues need to be dealt with, but by a better theologian than me.

*and penalize God by giving the state a prior claim to our income, and then paying our tithe on the balance after taxes. Only by acknowledging God's sovereignty and priority can we be restored to His blessing. This requires paying our tithe on our income before taxes. This is not easy, but the price of sin is always high.*³⁸

On the other end of the spectrum is Greg Bahnsen, who advocates a net position.³⁹ For Bahnsen, the question is not, "Who do we pay first, church or state?" but "How is my increase defined?" The issue is ownership. What do I actually have discretionary control over? Bahnsen explains:

A person's pre-tax income is *not* in fact his *income*; it never "comes in" to his possession or bank account. God's law does not require me to tithe upon someone else's income or receipts, and that money which the civil government takes as its own before I exercise discretionary control over it is technically never "mine" in the first place. It is the civil government's income, not mine, and I have no choice in the matter. The money taken involuntarily by the civil government *might* have been paid to me -- might have been my income -- but the same could be said for the money earned last year by Donald Trump; it might have been paid to me instead (and thus have become mine), but it never was, and I, therefore, did not tithe on it. By God's grace, I did tithe upon everything which I actually received and could call my own. We must not lose sight of the fact that there is an enormously significant difference between money taken by the government and the money I spend on such things as groceries, rent, utilities, medical bills, etc. In the first case, I have no choice in the matter, whereas in the second case I control how -- and even whether -- my money will be spent. Only in the second case is the money truly my own.⁴⁰

Bahnsen compares confiscatory taxation to a being robbed -- both are involuntary and both result in a reduced "increase." His position allows taxation to be lumped in with other necessary business costs. Bahnsen also adds that in one sense, even our tax money goes to the Lord since civil rulers are "ministers of God" (Rom. 13:1-7). Finally, he demonstrates that the "gross" position can be reduced to absurdity if the state taxes us in excess of 90% (which, believe it or not, has happened in some nations in this century). How can we be required to tithe on money that we do not have? Because this puts us in a morally impossible position, it must be false.⁴¹

The third view is articulated by Gary North. His article "Pay Yourself Third" advocates a slightly different net position than Bahnsen's. "First, deduct your FICA (Social Security) tax...You'll pay your tithe on this when Social Security checks start coming. (Laughter in background.) Second calculate 10% of whatever your gross income is, minus the Social Security-Medicare taxes. This you send to your church."

Elsewhere North supplements his calculation of the tithe:

In the United States, the taxpayer is allowed to deduct payments to charitable organizations before the U.S. government assesses an income tax on whatever remains. But this is not the case with the

³⁸*Tithing and Dominion*, p. 143. I certainly agree with Rushdoony that the church's sin (failure to tithe) has resulted in the state's sin (excessive taxation). But while we are responsible for the actions of an ungodly state in some sense, we are also victims of the state's oppression. My question for Rushdoony would be this: If God were to judge us through some other means (such as a fire, plague, or robbery), would we be allowed to deduct this from our increase? Virtually every party in this debate says yes to this question. Rushdoony must then explain why judgment in the form of statism is so radically different.

³⁹*Antithesis*, Vol. 1, No. 1.

⁴⁰p. 2

⁴¹My question for Bahnsen is this: Because the state does have a legitimate right to at least a portion of our income in the form of taxation, how can all tax payments be considered equivalent to robbery? Also, is the difference between money paid to the state (at least for legitimate services of the civil government) really all that different from money spent on life's necessities? Sure, I can only withhold tax money upon severe punishment from the state. But I can only forgo expenses on such things as food, clothing, and shelter if I am willing to die of starvation or exposure.

Social Security (old age pension) payroll tax, which is euphemistically called a contribution. The U.S. government collects its tax on total wage income -- no deductions allowed. This is standard practice in most nations with respect to the taxation of all income.

The question arises: Does the Christian owe God a tithe on his pre-tax net income? He does if the State does not collect the tax first. But if the State collects the money "off the top" and does not allow the taxpayer to deduct his tithe payments from his gross income before estimating his income tax obligation, the answer is clear: the tithe is 10 percent of whatever remains after the tax collector has collected the State's immorally extracted tax. The State has stolen from God: sacrilege. This is not the tithe-payer's responsibility. He is a victim. If the tithe-payer had to pay a tithe on his pre-tax income, God would be taxing what the tithe-payer never received. This would constitute a tax on capital.

Put another way, God does not tax us on that portion of our net crop that the locust eat. Tax collectors are the economic equivalent of locusts, except that we can lawfully eat locusts.

On the other hand, if the State allows us to deduct our tithe payments before it computes our taxable income, we owe the tithe on our pre-tax income. God should always get paid first. If a man takes in a hundred ounces of gold a year, net, and he pays his tithe, the State should tax him on the remaining 90 ounces. If it collects a tax equal to the tithe -- immoral (I Sam. 8:17) -- it receives 9 ounces. An even more immoral State will collect 10 ounces, leaving the tithe-payer with 90 ounces of gold after taxes. He then pays 9 ounces to the church. In both examples, he retains 81 ounces. In the first example, the church collects 10 ounces and the State collects 9; in the second example, it is the reverse. The first example is closer to God's standards than the second.⁴²

Finally, James Jordan offers his suggestion, which is only a slight refinement of North's position:

Clearly a man owes God His tithe before he owes the state a tax. On the other hand, confiscatory taxation, more than 10% of income, can be viewed as a plague of locusts or as the damage caused by an invading army. (See 1 Samuel 8, where tyranny is expressed as a government which takes 10% or more in taxes, thus making itself a god.) Increase for the year can only be calculated in terms of what is left after the locusts have damaged the crop. In terms of this, it might be proper to consider taxes as part of basic capital expenses, rent paid to the invading army, and pay the tithe on what remains after taxes. I suggest, however, that a man include in his capital expenses *only* that amount of tax that goes over 10% of his taxable income. In that way, his conscience can be clear, for he is ascribing to tyranny only what tyranny takes in excess of what the state might properly take.⁴³

Jordan's viewpoint may sound somewhat complicated, but it can be roughly approximated by a simple mathematical formula:⁴⁴

$$\text{Adjusted Tithable Income (ATI)} = \text{Gross Income} \times (110\% - \text{Tax Rate})$$

Of course, the formula only kicks in when our tax rate exceeds 10%. A simple example will demonstrate: If I make \$100,000 gross and I am in the 20% tax bracket, $\text{ATI} = \$100,000 \times (110\% - 20\%) = 90,000$. Thus my tithe would be \$9,000; my leftover spending money after tax and tithe would be \$71,000. This falls right between Rushdoony's gross position (tithe of \$10,000; spending money of \$70,000 available) and Bahnsen's net position (tithe of \$8,000; spending money of \$72,000 available). The following formula can be used to calculate one's actual tithe rate:

⁴²*Leviticus: An Economic Commentary*, p.111-112.

⁴³*Ibid.*, p. 223. Italic mine.

⁴⁴Thanks to my more mathematically inclined friends, Ed Powell and Matt Thomas, for these equations.

$$\text{Tithe Rate} = -(1/9)(\text{Tax Rate}) + (1/9)$$

One may simply multiply his gross income by the tithe rate given by the above equation to get his tithe.

A combination of the positions of North and Jordan is, in my opinion, probably the best solution.⁴⁵ It preserves the important principle of the gross position, namely, that God should get His cut first. But it also reckons with the reality of our present situation, where the state takes far more than it has a right. The state certainly may tax us,⁴⁶ but only in order to fulfill its God-ordained function (Rom. 13:1-7). The state must also acknowledge the centrality and primacy of the church, and thus allow all tithes to be deductible.

It is important to understand the implications of the North-Jordan position. If the state takes more than 10% of our income and/or refuses to deduct our tithe from our taxable income, the state is guilty of theft.⁴⁷ When the Israelites asked for a king like the other nations, God gave them what they wanted. But He also warned them of how oppressive this king would be, including the fact that he would demand a tithe for himself (1 Sam. 8:11-19).⁴⁸ It is a wicked and ungodly state that demands tax payments equal to God's tithe. How much worse is a civil government that requires up to four or five times the tithe, as most modern states do!⁴⁹ But we must not simply point the finger at the state for the tyranny under which we live. An early Christian sermon recorded this warning: "Our ancestors had more than they needed because they gave God their tithes and paid their taxes to the Emperor. However, since we do not wish to share the tithes with God, everything will soon be taken from us. The tax collector takes everything which Christ does not receive."⁵⁰ The reason for our oppression is our disobedience.⁵¹ We, the people of God corporately considered, have robbed God and now He is making us pay for it. We are a people under temporal judgment (Mal. 3:8-9; Dt. 8:11-20) and it is our fault. The current chaos in the wider culture is simply a result of the church's rebellion against God. When the meat rots, the salt is to blame (Mt. 5:13). The only way out is repentance.

IV. TITHING IS A MINIMUM

We have seen that God requires His people even in the New Covenant to set aside 10% of their increase for His special use. We are not left to the arbitrariness of our emotions when it comes to supporting God's work on earth. To leave giving up to our subjective feelings is to divorce the Spirit from the Word. The church should not have to beg for "donations" to stay afloat; she should always be well financed by her members. But there is a place for free and spontaneous giving by the people of God -- *after* the tithe has

⁴⁵By combining the two positions, I simply mean taking what North says about deductions and what Jordan says about excessive taxation.

⁴⁶We must pay our taxes, of course, even if they are unjust. There is no biblical warrant for a 'tax revolt.'

⁴⁷Note that illegitimate taxation does not free us from having to "render unto Caesar what is Caesar's." In obedience to the Lord (Rom 13:1-7), we must pay our taxes, even if that tax money is used to attack everything we believe. Individuals cannot disobey their God-established authorities until those authorities *require* disobedience to God.

⁴⁸It was not wrong for the Israelites to desire a king. In fact, the Mosaic law made provision for a monarchy (Dt. 17:14ff). The rebellion of the people was in wanting a king *like the other nations*. Samuel makes it clear that such a king would be a curse to the people (1 Sam. 8:7-9, 18-19).

⁴⁹Egypt, one of the most oppressive of ancient states, collected a tax of only 20% -- relatively small by modern standards (Gen. 47:23-24).

⁵⁰Rushdoony, *Institutes of Biblical Law*, p. 512. I think this quotation is couched in hyperbolic language; the point is that if we do not give Christ His due (10%), He will judge us by causing the state to take its due and then some.

⁵¹When the church stopped collecting a tithe, she could no longer accomplish her mercy ministry role in the broader society. Thus impersonal state welfare stepped in to fill the void, introducing massive wealth redistribution programs. "Because revivalism and antinomianism led to the decline of the tithe (denounced as legalism and bondage to the law), by the beginning of the 20th century welfare came to be a statist function. A new social order came with the abandonment of the tithe, and the rapid increase of taxes ensued." Rushdoony, *Ibid.*, p. 514.

been paid. The NT puts a great deal of emphasis on free-will offerings, gifts to God over and above the mandated 10%.

The Apostolic church was unusually poor, especially the church in Jerusalem, due to famine (Acts 11:29). But the Apostolic church was also unusually generous. Paul expended great effort on his missionary journeys taking up collections for the Judean church (1 Cor. 16:1; Rom 15:25-26; 2 Cor. 8-9; Gal. 2:10). It seems virtually every time Paul calls for the people of God to give, he asks for something far above a tithe. I find it ironic that people will sometimes object to the binding obligation to tithe in the NC because verses like 2 Cor. 8:12 and 9:7 make giving sound voluntary. There are two problems with this. First, the OT uses language like this to describe the required and fixed tithe -- see Dt. 16:16-17.⁵² Language such as “give as you are able” and “give according to what you have” are not necessarily at odds with tithing. The emphasis is on the fact that it is God who gives us our prosperity. Secondly, and perhaps more importantly, these passages appear to call for *sacrificial* giving -- giving over and above the minimum.⁵³ In 2 Cor. 8:8, 24 Paul challenges these Christians to prove the extent of their love by going the extra mile, by stretching their budgets to the breaking point in order to help fellow believers in need. That is why Paul says he is not issuing a command (2 Cor. 8:8) -- he is asking for offerings, not tithes, extraordinary mercy, not mere duty. Paul viewed the Macedonian church as a paradigm in helping the needy in this way and encouraged the Corinthians to do the same (2 Cor. 8:7). The Macedonians excelled in giving (2 Cor. 8:1-5) and so he praises them.⁵⁴ But note that it was grace that propelled them to share freely (2 Cor. 8:1; cf. 9:8, 14). *God gives us the grace to give; He blesses us materially so we can bless others.* This generous giving on our part in turn reaps more blessing for ourselves (2 Cor. 8:15; 9:6).

The model for this type of giving is God Himself. “For God so loved the world that He *gave* His only begotten Son, that whoever believes in Him should not perish but have everlasting life” (Jn. 3:16). “For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich” (2 Cor. 9; cf. Mk. 12:43-44). If we have received such undeserved treasures from God, we should overflow with thankful and joyful giving to others. God has shared His bounty with us; now we must share our bounty with others. How can we do anything less?

Imitating this pattern of giving is not something God takes lightly. The great judgment scene in Mt. 25:31-46 makes generosity to those in need a test of the authenticity of our faith in and love for Christ. “But whoever has this world’s goods, and sees his brother in need, and shuts up his heart from him, how does the love of God abide in him?” (1 Jn. 3:17). “Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world” (James 1:27). We must learn to be rich in good works, which means our giving must exceed God’s minimum. We have not even begun to give until we’ve given our tithe.⁵⁵

There are many extra-biblical examples from church history of God’s people doing this kind of giving. The early church brought great relief to the poor and destitute in the Roman Empire with their sacrificial giving. The English Puritans were able to have an incredible influence on their society (ecclesiastically and politically) despite their small numbers because they gave so generously. They were never more than 10% of the total population, yet accounted for more than half of England’s charitable giving.⁵⁶ Likewise,

⁵²The tithe was used at the Feast of Tabernacles.

⁵³2 Cor. 9:1, 5 seem to give the impression that Paul knew the Corinthians were ready to give over and above the tithe.

⁵⁴Paul had similar praise for the Philippian church, which showed remarkable generosity when Paul was in need (Phil. 4:10-20). The Christians in Jerusalem also practiced extraordinary kindness amongst themselves (Acts 2:44-45; 4:32-36).

⁵⁵The book of Proverbs puts great emphasis on this kind of giving. For example, see Prov. 19:17; 22:9; 11:25.

⁵⁶See North, *Tithing and the Church*, p. 16.

Christians in early America showed overwhelming hospitality and charity as a way of life.⁵⁷ We would do well to study these models of giving and emulate them.

V. *TITHING IS PLANNED GIVING AND FAITHFUL STEWARDSHIP*

The purpose of giving tithes and offerings is to glorify God. Such giving is an act of worship (1 Chron. 16:29; 1 Cor. 16:2; Phil. 4:18). We do not give in order to win praise for ourselves before men as the Pharisees did (Mt. 6:1-4). We give out love for God and love for others. We give with a dedicated, submissive, and happy heart. But we must also give in a way that reflects disciplined stewardship.

The tithe forces us to think long term financially. We will not give 10% (or more) to God if we do not *plan* to do so. Such giving does not just happen automatically; it is the result of giving in a regular and orderly fashion. This is precisely what Paul ordered the Corinthians to do: “On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come” (1 Cor. 16:2). “Therefore I thought it necessary to exhort the brethren to go to you ahead of time, and prepare your generous gift beforehand, which you had previously promised, that it may be ready as a matter of generosity and not as a grudging obligation” (2 Cor. 9:5). The Corinthians were required to give systematically over time so that no special collection would be needed when Paul and/or his messengers came to take up their gifts.

A.W. Pink describes practically how to do this:

In the matter of tithing, Christian friends, be just as strict, and careful and systematic as you are in business matters, in fact, even more so, for it is not the world’s money and it is not your own, but it is **the Lord’s money** which is involved. Now do not trust to memory. There are some Christians who say, Well I have never bothered to keep any records, but I am quite sure that if I had done so, I should find that I had given at least a tenth to the Lord. Some of you might be surprised to find -- if you did keep a record and looked it up -- how much short of the tenth you had given!⁵⁸

If God requires one tenth of our income to be sanctified to Himself, then He also requires us to keep track, as best we are able, what that amount is. Nothing we have is our own. We are *stewards*. As North says, “The essence of *Christian stewardship* is simply this: *full-time, irrevocable, personal responsibility before God.*”⁵⁹ God will hold us to account for every wasted penny (cf. Mt. 12:36). If you gave someone a great sum of money to manage, you would probably want to know what he was doing with it. But how many of us are careless with the Lord’s money! He has told us “Do business till I come” (Lk. 19:3). He requires that we make a profit in the meantime so that we have something to give (Lk. 19:11-27). We are not our own and our possessions are not our own; who we are and all we have belongs to the Lord. All ownership is stewardship. Only God’s ownership is absolute and He gives us freely all we have. Let us use His gifts wisely.⁶⁰

One proposed method of handling the Lord’s funds more responsibly is the use of pledge cards. There are both pros and cons to the use of pledge cards. Pledge cards may be advantageous both to the giver and to the church. They force the giver to think ahead and then hold him accountable for keeping his word. They also enable church officers to budget more accurately. But some have objected to pledge cards on the

⁵⁷See Marvin Olasky, *The Tragedy of American Compassion*.

⁵⁸*Ibid.*, p. 18.

⁵⁹*Institutes of Biblical Law*, p. 821.

⁶⁰The tithe reminds us that God owns all we have by requiring us to give back to Him a tenth. There are several analogies to this in Scripture. For example, the tree of the knowledge of good and evil was off limits to Adam and Eve in order to remind them that though God had entrusted the entire garden to them, He was still the ultimate owner. Similarly, the weekly Sabbath/Lord’s Day requires that we dedicate a day to God as a reminder that all of our time is His.

grounds that they are presumptuous⁶¹ or manipulative.⁶² Quite frankly, pledge cards can be good or bad depending on how they are presented and used by a congregation. It seems to me this is a methodological and pastoral question rather than a strictly theological question. Any given session would need to take into account the nature of their flock and then prayerfully decide how to best lead the people in giving.

VI. TITHING IS TO THE LOCAL CHURCH

To whom is the tithe to be given? Is a tither autonomous in the distribution of his tithe, or has God authoritatively prescribed a recipient of this money? Some, including Pink, Powell, and Rushdoony, claim the tithe may be given wherever a Christian deems fit. Others, including North and Jordan, insist that the institutional church has a divine right to the tithe.

Powell and Rushdoony base their case on the Levitical system of tithes. Rushdoony says the tithe is to be given to the Lord.⁶³ This is true but also ambiguous. He goes on to explain the OT tithe was generally paid to the Levites. However, in Rushdoony's theology, OC Levites correspond not to NC elders,⁶⁴ but to what we might call "kingdom workers": pastors, missionaries, Christian school teachers, Christian musicians, Christian politicians, etc.⁶⁵ Rushdoony and Powell both strongly reject any thought that the tithe must be designated to the institutional church, at times even seeming to despise and ridicule the church.⁶⁶ The tithe may be given to any church, para-church group, or Christian agency that appears in the giver's view to be doing the Lord's work: "any person or business, whether profit, 'non-profit,' charitable, or not, can be given this Tithe if they fulfill a Levitical function."⁶⁷ Rushdoony is right in his assertions that religion pervades all of life and the Kingdom of God is broader than the institutional church,⁶⁸ but in my opinion, this approach to the tithe strikes at the heart of a biblical ecclesiology.

First of all, the Bible does not even contemplate the existence of Christian organizations/agencies/para-church groups⁶⁹ other than the church herself, so there is no way the Bible can authorize their right to the tithe. The breadth of Levitical functions in the OT do not simply give us the right to give our tithe money to whoever performs similar functions in our society; this completely overlooks the typological dimension of

⁶¹This charge is based on James 4:13-16. Certainly we *could* be guilty of being presumptuous if we have an attitude of arrogance in pledging a certain amount of money to the church before we have actually received it. But pledges can also certainly be made with the caveat, "If the Lord wills." The use of pledge cards need not be anymore presumptuous than planning a family budget. In a sense, Jacob's vow in Gen. 28 and the Corinthian promise of 2 Cor. 9:5 could be considered analogous to pledge cards. The key is that such pledges should not be taken lightly. They should be viewed as vows to the Lord that must be fulfilled even to our own hurt (Ps. 15:4).

⁶²See G.I. Williamson, *Westminster Confession for Study Classes*, p. 178-9.

⁶³*Tithing and Dominion*, p. 30.

⁶⁴This would seem to be a natural relationship, brought out in 1 Cor. 9:13-14, where NT pastors are compared to Levites. On the other hand, Rushdoony has a point insofar as in the NC all believers are priests.

⁶⁵*Ibid.*, p. 103, 17, 9, 109-110, etc. To state Rushdoony's position another way, the tithe is to be given to the church, considered as an organism (the body of believers), not as an organization (an institution with officers, membership, etc.).

⁶⁶*Ibid.*, p. 19, 30, 80, 136, 139. See North's book, *Tithing and the Church*, Part 2, for an extensive (and somewhat harsh) analysis of Rushdoony's familocentric theology. North provides a very adequate defense of the centrality of the church.

⁶⁷*Ibid.*, p. 108.

⁶⁸"The realm of the godly is broader than the church...In the Hebrew language there is no word for religion because every area of life and thought was circumscribed and ruled by the Word of God." *Ibid.*, p. 9, 103.

⁶⁹Note that this argument is true *whether or not* you think para-church groups ought to exist. Even if they could justify their existence, it must be admitted that the Bible says absolutely nothing of giving our tithe money to them because they simply did not exist in biblical times.

the tribe of Levi.⁷⁰ The functions of the various “kingdom workers” Rushdoony says we may give our tithe to simply do not correspond directly to the Levites. Plus, as North points out, it is in their specifically *sacramental* capacity that Levites are said to receive the tithe (Num. 18:21-22):

The Levites as a tribe were entitled to the entire tithe. That is, they had a legal claim on it...the legal basis of this entitlement [is clear]: the Levites service as guardians of the tabernacle/ temple’s sacramental boundary. They were required to stand at this sacramental boundary and restrain anyone who trespassed it. The Levites’ entitlement and the Levites’ task as boundary executioners were explicitly linked by Mosaic law.

The Levites were entitled to all of the tithe because of their service as guardians of the temple. They were members of a tribe to whom God had delegated the sacramental function: the maintenance of the sacrifices. A subdivision of the Levites, the sons of Aaron, were the priests who administered the sacrifices. The Levites guarded the boundaries of the temple. The institutional church inherits this exclusive authority to collect the tithe in the New Covenant. Its judicial function is the same: sacramental. It baptizes and serves the Lord’s Supper. It has a monopoly over the sacraments; therefore, it has a monopoly over the tithe.⁷¹

The Levites performed many functions, but they received the tithe because of their sanctuary service, not their social services. They were God’s authorized representatives to collect the tithe because they performed the priestly sacrifices and guarded the place of worship.⁷² Anything else they did was merely incidental to this primary sacramental function. Even if Levites used the tithe money to support their other duties, such as instruction in the law of God and music, it was as administrators of the sacraments that they received the tithe.⁷³

⁷⁰The tribe of Levi was typological in at least three ways. First, the Levites (especially and uniquely the High Priest) were types of Christ, who serves as our eternal High Priest, having offered up Himself once for all on the cross, and now intercedes for us at the Father’s right hand (Heb. 4-10). Secondly, Levites also served as forerunners of New Covenant priests, which in one sense includes all believers (1 Pt. 2:9; cf. Ex. 19:6). But more specifically, thirdly, the Levites correspond to NT elders and pastors (1 Cor. 9:13-14). It is this third point that is being emphasized here.

⁷¹*Tithing and the Church*, p. 87-88, 98-99. On p. 123, North says, “The judicial foundation of the tithe is based on the *church’s covenantal role as the monopolistic guardian of the sacraments*, which establishes its possession of the keys of the kingdom. In this sense, the church’s authority is the same as the Levites’ authority under the Mosaic covenant: guardian of the holy...Its ultimate means of discipline is excommunication: separating former members from the communion table. There is no church authority apart from the sacraments. *Remove respect for the sacraments, and you thereby remove respect for church discipline.*” Jordan echoes this: “All the tithe is owed to the sacramental sanctuary. The determination of what to do with tithe money is to be made by special officers, not by the person paying the tithe.” *Sociology and the Church*, p. 81. The connection between the tithe and the sacrament goes back to Abraham, as we have seen (Gen. 14). We must give our tithe to the institution that feeds us bread and wine.

⁷²This corresponds to the functions of our teaching and ruling elders: administering the sacrament and exercising church discipline.

⁷³If anything, Rushdoony’s argument from the diverse functions of the Levites would be a case for broadening the church’s role in the kingdom of God, rather than giving the tithe to other non-church agencies. For example, if the Levites supplied educational and health services, as he claims, perhaps the church should do the same. This is the most Rushdoony’s viewpoint could hope to prove. However, Marvin Olasky raised an excellent question in this respect, namely, how can the church demand the tithe as her exclusive portion when she does not provide all the services the Levites performed? Is she not robbing the people of God? Since most churches today do not perform these various functions, Marvin’s point is well taken. The church needs to move towards fulfilling her God-ordained role in the kingdom of God and the wider culture. This, of course, also requires the church to define just how broad her mission is. But the bottom line is that the church is to receive the tithe not for cultural/social services rendered, but because she administers the sacrament. As long as the church faithfully does this, I think she has a right to the tithe from her members, whatever her other failings may be.

Secondly, we must remember the relationship of the priestly orders: the Melchizedekal priesthood is superior to the Levitical priesthood and we are under the former (Heb. 7). As thesis one pointed out, our duty to tithe is grounded in Melchizedek's priesthood, rather than Levi's. Thus, we must ask, "Who represents the priesthood of Melchizedek on earth today in the New Covenant?" The answer is clear: the church of Jesus Christ is the only institutional representative of Melchizedek. How do we know? The church serves the sacrament of bread and wine, just as Melchizedek did. The sacrament and the tithe are linked.⁷⁴ (Of course this was true under the Levitical order as well, as the above paragraphs show.) A para-church group does not baptize or administer the Lord's Supper and therefore has no right whatsoever to the tithe.

Thirdly, Mal. 3:10 tells us explicitly where to take our tithe: "the storehouse." The text says "storehouse" (singular), not "storehouses." *There is only one storehouse!* What is this storehouse? In the OC, there can be no doubt that it was the temple.⁷⁵ What is the NC equivalent of the temple? The institutional church of the Lord Jesus Christ (Eph. 2:19-22; 1 Pt. 2:4-10; Heb. 10:19-25; 2 Cor. 6:16). Whereas, OC saints took their tithes to an earthly Jerusalem, we take ours to "the heavenly Jerusalem" (Heb. 12:18-29; Gal. 4:26). The church is God's bank; this is where we are to deposit our tithes.⁷⁶

Fourthly, all the NT evidence seems to indicate that both tithes and offerings went to the church. In 1 Cor. 16:1-2, we see what a NC believer was to do with the money he had dedicated to the Lord. The money was to be set aside on the first day of the week, the day of worship. Obviously Paul has in view a weekly collection by the church because the whole point of his instruction is to alleviate the need for a collection when he came to Corinth. The phrase "storing up," as mentioned above, harkens back to the storehouse of Mal. 3. Clearly, in the NC the church is God's storehouse, and there is still just one storehouse.⁷⁷ What was Paul going to do with the money after he had collected it? He was going to give it to the churches of God that were in need (1 Cor. 16:3).⁷⁸ Church officers, as God's ordained representatives, have jurisdiction over tithe money and must prayerfully decide how to use it, remembering that it belongs to the corporate church.⁷⁹

⁷⁴Rushdoony's theology not only separates the tithe from the church, but also separates the sacrament from the church. This is the fatal flaw in his system.

⁷⁵Mal. 3:10 also refers to the storehouse as "My house," which was clearly the Temple. In the NC, this phrase refers to the church (Heb. 3:1-6).

⁷⁶At the time of Christ, tithes were also apparently given in the local synagogue (Mt. 6:1-4). Jesus does not condemn giving at the synagogue; rather, his harsh words here are directed at the hypocrisy of the Pharisees. If the synagogue can also serve as a depository of our tithes, this only bolsters my argument, for the NT church not only is the temple of God but is also the synagogue of Christ (see Jas. 2:2, where the word translated "assembly" in NKJV is actually "synagogue"). This is important because the poor tithe, given every third year, was given locally at "your gates" (Dt. 14:28-29). "Your gates" simply refers to the local synagogue elders (probably Levites) who would then administer the tithe to the needy within their geographical region. The elders at the gate are now the elders of our local congregation.

⁷⁷1 Cor. 16:1-2 tell us not only that it is necessary to give our tithe to the institutional church, but also that is proper to do so in the context of a formal worship service. In Phil. 4:18, Paul says the financial offering of the Philippians was "a sweet smelling aroma, an acceptable sacrifice, well pleasing to God." Clearly, giving is an act of worship.

⁷⁸Obviously, not all tithe money has to be used locally once it is collected. Churches are to care for one another universally and support evangelization throughout the world.

⁷⁹Let me put two qualifications on all I have said so far concerning the local church's right to the tithe. If a church member would like to give his tithe to another church or a church-sent missionary or a poor person he knows, I think he may request permission from his elders to do so. They could then allow him to give his money directly to the church or missionary or impoverished person he desires to support. Alternatively, he can request that the elders budget a certain amount of money for the church or missionary or poor he would like to support. Local church sessions must decide whether or not they want to allow tithers the freedom to designate where they would like their tithe to be spent. I know of no biblical precedent in this

It seems to me, any way you slice it, the church is to receive the tithe. But to show this more fully, there are two exegetical objections that could be raised against this thesis that I want to consider. The first comes from Dt. 26:12-13. This passage may sound at first as if it gives the tither discretion over his tithe money. However, this is not the case. Dt. 26:12ff simply reiterates the instructions for the third year tithe (or local tithe or Poor tithe), which were previously given in Dt. 14:28-29. Not every detail is repeated here. But Dt. 14:28, 29 clearly teach this tithe is to be gathered “within your gates” before being distributed to the Levites, poor, and so on. The phrase “store it up in your gates” in 14:28 probably corresponds to “laying aside all the tithe” in 26:12. The word “gates”⁸⁰ is a figure of speech, commonly used in the Old Testament, denoting the rulers of the city. For example, Proverbs 31:23 speaks of the husband of the wife of noble character; he is respected in the gates, “where he sits among the elders of the land.” These elders were Levites, who as we have seen, correspond to New Covenant elders.⁸¹

The second exegetical objection comes from 2 Kings 4:42-44. It is sometimes thought this passage provides proof the tithe may go to a Christian school. However, it should be noted this passage does not even address the tithe. It speaks of firstfruits, which was an offering distinct from the tithe.⁸² But just as importantly, we must ask, “What would be the New Covenant equivalent of the Old Covenant prophets?” I think there can be no doubt that Old Covenant prophets should be linked to New Covenant ecclesiastical officers, probably teachers of some sort.⁸³ It is to the church that God has given prophets (Eph. 4:11). In both Old and New Covenants, prophets are *church* leaders, and thus, this passage, if anything, confirms my thesis. Finally, it must be noted this was probably at a time in the northern kingdom when the Levites had gone apostate, or migrated to the south, where the temple was located. Thus the schools of the prophets became the functional churches in northern Israel. I conclude this passage is misused if it is treated as proof-text for giving tithe money to a non-church agency.

With all this in view, we can see that whether or not we tithe is an index of our attitude toward the church of Jesus Christ (which, of course, is an index of our attitude toward the Lord Himself). Paying the tithe is a way we subordinate ourselves to the institutional church and acknowledge Christ’s Lordship over all He has given us. The church may not always seem to be the most efficient or productive way of accomplishing the biblical instruction, evangelism, and mercy ministry that have been entrusted to her. But the Lord’s work must be done in the Lord’s way, and this means it must be done through the institutional church. The church, as the bride and body of Christ, deserves 10% of our income; it is lawfully hers and she should not be in competition with any other organization for this money. We do not have the right to discipline the church by withholding the tithe.⁸⁴

area. However, certainly, elders retain the right and authority to do with the church’s income as they see fit. As the ordained officers of God’s church, they have both this privilege and responsibility.

⁸⁰The NIV uses the word “towns” which is a mistranslation.

⁸¹Even if one were to disagree with this interpretation of “gates,” the most Dt. 14 and 26 could prove is that a portion of the tithe may be set aside for the poor, rather than the institutional church. *This passage cannot be used to demonstrate non-ecclesiastical entities/para-churches can be legitimate recipients of the tithe.*

⁸²See footnote 21 above.

⁸³This is not to ignore the wonderful truth that in the NC all God’s people are prophets (just as they are priests) in a general sense.

⁸⁴The one exception is when our local church goes apostate. If this happens, ideally we should look for another orthodox church (or start one if one does not exist). We do have the right to transfer our membership to another congregation if our present congregation departs from God’s truth. The tithe should never be given to an apostate church: “the best indicator to a church member that he should transfer his membership to another church is that he can no longer in good conscience pay the tithe to the church that now possesses lawful authority over him” (North, *Ibid.*, p. 126; cf. p. 46). An example of this is found in 2 Ki. 4:42-44, as explained above.

Para-church groups⁸⁵ often make the innocent sounding claim that they are not out to *replace* the church, only to *supplement* her work. Or, they claim some pragmatic ground for their ministry, usually something like, “The church can’t really reach this segment of the society anyway” or “The church has really messed up and has such a bad image in the culture.” Such reasoning cannot be impressive to our Lord, who shed His precious blood to purchase the church (Acts 20:28; Eph. 5:22-33). We need to be careful how we talk about God’s wife! The problem with a para-church organization is that no matter how successful it becomes, the end does not justify the means. To the degree a para-church actually helps people grow in grace, it will drive itself out of existence because mature Christians will come to the realization that Jesus Christ planted a church to do His work *and nothing else!* Only the church is to do the church’s job. Because the church is God’s ordained institution, and because ordained church officers are His appointed representatives, the church is the focal point of God’s work in redemptive history. God is working to build a church, not a non-profit foundation of some sort. Those who have resorted to para-church ministries out of frustration with the church may have many justified complaints, but their duty is to reform the church from within, not go outside her organizational boundary.⁸⁶

The para-church separates the primary functions of the church from one another, and thus distorts one’s view of the church. We should not separate what God has joined together. The Word, sacraments, and discipline (the three marks of a true church) all belong together, but the para-church divorces them. The para-church may preach the Word, but not in any official capacity. Para-church groups are notorious for putting unity above truth and being out of touch with the beliefs of historic, orthodox Christianity. The para-church does not (or at least should not) administer the sacraments, for this is the function solely of ordained church officers. The result is that the sacraments appear irrelevant and unnecessary to the average para-church member. Finally, the para-church almost never has any internal discipline or accountability to the larger church. The para-church often undermines the authority of God’s ordained officers, even if it is unintentional. All in all, para-church groups cannot provide the balanced, holistic ministry of a local church. These organizations have continually fostered anti-intellectualism, emotionalism, and individualism. Historically, non-ecclesiastical entities such as para-church groups, church bureaucracies, and missions agencies have proven to be detrimental to the life of the church.

⁸⁵By para-church groups, I have in mind organizations that seek that do some aspect of ministry that has been clearly put in the hands of the church. If para-church groups try to justify their existence biblically, it is usually by appeal to the Great Commission (Mt. 28:18-20), a mandate given explicitly to the church and not even capable of being fulfilled by the para-church (because the Great Commission includes baptism). Para-church groups normally have somewhat narrow functions, focusing specifically on one facet of the Christian life, such as theological education, evangelism, missions, discipleship, etc. The result is usually a terribly imbalanced theology and a false view of spirituality. I do not have in mind various activities (such as writing ministries, mercy ministries, campus ministries, and so on) that are under the authority of a local church or presbytery. Obviously, in these cases, we are dealing with ministries of local churches that are supplemented by the church’s other ministries and have accountability. Also, para-church ministries should be carefully distinguished from what I call kingdom (or para-kingdom) agencies. A kingdom agency does not seek to do a task entrusted specifically to the institutional church. The boundary lines between church and kingdom can often be quite fuzzy, and drawing them requires us to clearly define just how broad we think the church’s role *as the church* should be. Making such a demarcation is not the purpose of this paper. However, I do want to stress that the issue of who should receive the tithe and what the church’s role is are *two separate questions!* In my opinion, the first issue is clear -- Num 18:20, 21 explicitly teach the church is to receive the tithe because she administers the sacrament. The second issue is much tougher. But even if we do not come to agreement on the second issue, we can agree on the first. Perhaps a church that did receive a tithe from all her members would be in a better position to decide just what she should be doing.

⁸⁶The para-church arose to a large degree out of Christians who were sick of “Churchianity” -- dead formalism in the churches. The para-church was essentially the product of revivalism/Finneyism and is a uniquely American invention for the most part. This alone should make us suspicious. For the most part, the para-church is just “baptized” American individualism applied to ministry; it is part of a widespread Gnosticized piety that detests institutions and accountability. We need to recover the high church evangelicalism of the early reformers.

When the para-church sucks up the resources of God's people, it is unwittingly stealing from the church. Rather than supplementing the church, para-church groups often end up supplanting her ministry. The para-church ends up taking credit for great success in ministry while the church looks like a flop. The para-church takes from the church valuable financial resources that do not belong to non-ecclesiastical ministries. The para-church takes from the church Spiritual gifts that were given by God for the edification of the church. The para-church takes the time and energy of God's people that should be dedicated to the church.⁸⁷ The para-church is at best a pseudo-church.⁸⁸ All in all, it is no wonder the world has no respect for the institutional church. Most Christians don't either. We have simply lost confidence in the church's ability to accomplish her God-given mission, the Christianization of the earth (Mt. 28:18-20). The very existence of para-church groups is proof we think the church of the Lord Jesus Christ is a failure in history. But the church cannot fail. Not even the gates of hell shall prevail against the victorious onslaught of the church (Mt. 16:18).⁸⁹

My assessment of para-church organizations is simply this: They are used but confused. They have good intentions, but bad ecclesiology. *And ecclesiology matters.* The issue is *not* whether or not God can use the para-church. God used Balaam's ass (Num. 22) and He can certainly use Campus Crusade. God in His mercy blesses our efforts even when they are mingled with much sin. We should thank God for the way He has used the para-church over the last century to bring many to Christ, especially in foreign missions and on college campuses. There is no doubt that He has often seen fit to work through these non-ecclesiastical entities. However our question is not, "Does it work?" but, "Is it right?" Vague appeals to the para-church as part of the "invisible church" simply will not cut it.⁹⁰ The church is not invisible⁹¹ and to resort to such a

⁸⁷Again, the para-church simply cannot justify her use of resources God intended for the church by saying, "We do the same work as the church." That would be like a married man taking a mistress and saying, "It's O.K. because she serves the same purpose as my wife."

⁸⁸I also do not think the para-church can justify her existence by saying that denominations are really para-church organizations. Even though this is true in some sense, there is still a tremendous difference between what we call para-church groups and churches. Para-churches do not have God-ordained officers, they separate the three marks of a true church, they usually do not have defined membership, etc. A denomination is confessing body, held together by a common creed and connectional church courts.

⁸⁹As the Reformer Beza wrote to the persecuting king of France: "The church is an anvil which has worn out many a hammer." The church is like the Energizer bunny -- she keeps going and going and going. The church will be the only institution that extends into eternity. Various para-church groups will come and go, but the church is forever.

⁹⁰Para-church ministries are not part of the so-called invisible church. Para-church ministries are visible institutions and organizations that seek to do some task the Lord has committed to the institutional church. While Christians may make up the membership of para-church bodies, this does not make the para-church a viable part of the "invisible church" any more than a Kiwanis or Lion's Club that had only Christians would be part of the "invisible church." We are not bound to seek unity with para-church entities any more than we are with any other non-ecclesiastical group.

⁹¹The historic Reformed doctrine of the invisible church is problematic because 1) it seems to imply that there are two different churches, one visible, the other invisible, whereas Scripture is clear that there is only one church; 2) it seems to imply that the really important church is the unseen, ethereal one, whereas the NT is pretty clear that the church made of flesh and blood (redeemed sinners) is what counts on earth in history; 3) it makes the visible organization of the church, with officers, weekly gatherings on the Lord's Day, membership, etc. to seem secondary, when really these things are at the heart of the church's existence. The intent of the invisible church doctrine, as I see it, is a good one -- to make it clear that not everyone who appears to be in the church is really elect and regenerate (Rom. 9:6). So long as we remember that the invisible church is really a subset of the membership of the visible church and that the two are really one church (or two different ways of looking at the one church), we are on pretty safe ground. But I wonder if a better distinction would be something like historical church/eschatological church (the church as she exists in history, having unregenerate members, and the church as she will exist on the last day, when she is perfected). Surely there are resources in our theology of the covenant and election to come up with a more accurate distinction than visibility and invisibility.

doctrine is a misunderstanding of the nature of the church. The doctrine of the church's invisibility simply means human eyes cannot discern unregenerate covenant members from regenerate ones; only God knows with absolute certainty who His elect are (WCF 25). It does *not* mean the church has no prescribed government or recognizable membership.⁹²

I will grant that the church militant is not always a pretty sight. But we need to see her as Christ sees her -- a glorious and radiant bride being made more and more beautiful all the time. It is due time for the church to be given the allegiance and support she deserves from her members. This means every last penny of our tithe money must be given to her.⁹³

If tithing exclusively to the church seems odd to us, it is primarily because we have lost sight of the centrality of the church. This is not the place for an extended discussion of ecclesiocentrism, but a few brief remarks may further bolster the case made above.⁹⁴ The centrality of the church in culture and history is so pervasive in Scripture it should need no extended defense. And yet American Christians have persistently failed to grasp it. Ever since the first Great Awakening⁹⁵ American Christians have not viewed the church

⁹²There are still a couple more questions concerning the tithe and para-church that need to be taken up in order to complete this discussion. While Christians are not permitted to give their tithe to a para-church agency, may they still support these agencies with free-will offerings? More importantly, may elders designate portions of the church's tithe to support para-church ministries? There is no easy way to answer these questions. In general, para-church agencies should not be supported because they should not exist. But given our current situation, this may be a bit simplistic. In at least one situation, I think the para-church may legitimately receive our support, namely, when the para-church agency is performing some function that the church is not performing but should be, and nothing can be done about it in the immediate future. So, for example, I do not think support of a para-church ministry like Young Life is permissible because churches generally have their own church-based youth ministries. But few churches have crisis pregnancy centers. This is a ministry that seems to fall within the scope of the church's mission (since it is primarily a ministry of counseling, evangelism, and discipleship), and it urgently needs to be done. However, if churches are not able to get their own crisis pregnancy ministries going, in the interim they may legitimately support this kind of para-church entity. But this should not be viewed as a satisfactory long term solution.

⁹³My point in the above paragraphs is not to pick on our brothers and sisters in Christ who are involved in para-church ministries. I am not criticizing my fellow brothers and sisters, but the organizations they are in (if I can make that distinction). Again, I appreciate the work these organizations do and many very godly men and women serve in them and have been helped by them. But in these days of ecclesiastical anarchy, most Christians simply assume the para-church is a good thing without even considering the broader issues I have raised. So long as the para-church goes on unchallenged, true churches will continue to suffer. The para-church simply is not capable of bringing the reformation and reunion the church so desperately needs - in fact, the para-church stands in the way of genuine reformation and reunification. I strongly favor church reunion wherever possible, but para-church ministries seem to only further our fragmentation and schism. We must take seriously the NT teaching on the unity and oneness of the church and seek to allow these doctrines to shape our ecclesiastical practices and alliances. We cannot substitute cooperation with other believers in para-church agencies for genuine holistic, institutional unity in the church herself. Unity found with other Christians outside the boundaries of institutional churches is good, but God calls us to be unified institutionally and the para-church cannot accomplish this.

⁹⁴For those who would like to pursue the doctrine of the centrality of the church further, Peter Leithart's *The Kingdom and the Power* is must reading.

⁹⁵Yes, that's right: American Christianity began to go off the rails in the glorious days of Whitefield, Edwards, Tennent, etc. While men such as these should be praised for the great work they did as Calvinistic evangelists, many of them did not hold a high view of the institutional church. For example, Charles Hodge rightfully criticized Whitefield for invading parishes where the gospel was already faithfully preached and where he was not invited to labor. As a result of this interagency of Whitefield and others, the authority of the institutional church in New England was shattered. The discipline and government of local churches was severely undermined. The result was an anti-ecclesiasticism that gave birth to separatism, individualism, nationalism, millennialism, and other ills. An additional fall out was that loyalty to the nation replaced loyalty to the church. As Richard Bushman points out in *From Puritan to Yankee*, "[As a

as the central institution in God's order of things and have continually compromised the church's cultural role theologically and practically.⁹⁶ American culture was once basically Christian. Today, there are still millions of Christians in this country and yet our culture is dominated by various idolatries. How can so many Christians exert so little influence? What American Christians are (hopefully) learning is that it is not just the *quantity* of individual Christians that matters, but the *quality* of our churches. American Christians have looked for several other "centers" besides the church -- political parties, public schools, the media, even the family. But none of these can provide a strong enough glue to hold a society together. Only a strong institutional church can cause Christian culture to flourish. Ultimately this is because Christian culture is nothing more than the extension of the church's own gospel-shaped culture⁹⁷ into all areas of life. We must repent, then, which means we must recover the centrality of the church. This means Christians in America must put a renewed emphasis on liturgy, preaching and teaching the whole counsel of God, doing the sacraments properly, the mercy ministries of the diaconate, church discipline, and, last but not least, the tithe. In short, we must become more Christian and less American. Until we once again give adequate attention to the place of the organized, institutional church in society, the salt will continue to be trampled underfoot.⁹⁸

VII. FAILURE TO TITHE IS A DISCIPLINABLE OFFENSE

consequence of the first Great Awakening] the civil authority was the sole institution binding society. The state was the symbol of social coherence, as once the Established church had been. Group solidarity depended on loyalty to the government. United action in the wars of 1745 and 1756 restored a society rent with religious schism. The triumph at Louisburg and the subsequent celebrations were the balm for the anxieties aroused by contention within churches. In a sense those celebrations were rituals that assured religious dissenters they were not totally isolated from their community. *Patriotism helped heal ecclesiastical wounds*. Concentration of community loyalties on the state intensified devotion to those principles on which all could agree" (emphasis mine). In short, what united New Englanders in post-awakening society was not the church or a common faith, but common citizenship and like-minded political agendas. As the church was pushed out of the center of cultural life, the state rushed in to fill the void, assuming the social role once performed by the church. We need to learn once again that the rivers of living water flow out of the temple of God (that is, the church), not the capitol building. It is time we put the church back where she belongs, at the center of our cultural life.

⁹⁶It should be noted that while the first Great Awakening lost the centrality of the church, the second Great Awakening lost Calvinism. Surely there is some sort of connection here, between a high view of God's church and a high view of God's sovereignty.

⁹⁷It is important to understand that the church herself is a culture, a microcosm of society. Church culture includes her worship, rituals, government, discipline, fellowship, mercy ministry, teaching, finances, music, art, etc. This is why the church can be described as a city (Gal. 4; Heb. 12; Rev. 21-22), nation (Gal. 6; 1 Pt. 2), kingdom, etc. in Scripture. The church is the nursery of Christian civilization. In the church, God's people practice living in Christian society which then flows out into the broader culture. Thus, the institutional church guides the surrounding culture the way a rudder steers a ship. When we do things right in the church, society as a whole eventually follows our lead (frequently after a time of persecution). But when we mess up, culture outside the church begins to fall apart. History (both within Scripture and after the closing of the canon) bears out these relationships.

⁹⁸I would argue this also explains why Christians continue to lose ground in the so-called culture wars. The most powerful weapons we have in shaping society are actually the weapons of "holy war" -- prayer (including imprecatory prayers), preaching and teaching, evangelism, and service. But we frequently fail to employ these means, choosing instead to use the same tactics as those we oppose. Unfortunately, we are finding those cultural tools to be quite ineffective. Thus, we are now having to live with the practical outworkings of our low ecclesiology. This, I think, also explains why American Christians believe winning the culture wars to be so vital: there isn't much of institutional church presence in America for us to fall back onto. Thus, the demise of an essentially Christian national culture seems to threaten American Protestantism at its very heart. If we are exiled from American political and public life, where will we turn? What do we have left once the Christian cultural consensus in America completely disintegrates? If we do not have strong churches, we will be left with nothing at all.

God promises severe consequences for those who refuse to tithe (Mal. 3:8-12). But how does church discipline relate to the tithe? How should elders handle non-tithers? This is a complex question. The tithe is a moral obligation and failure to tithe is a form of theft. Jordan calls for excommunication apparently: “Anyone who refuses to pay a tenth to Christ should also be refused the bread and wine of the Lord’s Supper (Gen. 14:18-20).”⁹⁹ However, North points out that no ecclesiastical (or civil) sanctions against non-tithers were built-in to the OC revelation.¹⁰⁰ Thus, according to North, it seems tithing is not related to membership in the church per se, but to certain privileges, namely voting. The tithe should not be a requirement for church membership, only for voting church membership. North would have us redraw the judicial lines of two-tiered church membership, analogous to the way immigration was handled in OC Israel.¹⁰¹ Currently most churches connect voting rights with access to the Lord’s Table. North says communing members should not necessarily be voting members. One can be given access to the Lord’s Table (and thus be considered a Christian), without being given the franchise. While all that is necessary to come to the communion table is baptism,¹⁰² those who are given the right to vote must pass an additional screening process:

There is two-tiered church membership today. There are halfway covenant members who have been baptized but for some reason other than disobedience are not given access to the Lord’s Table. There are also communing members who have passed through some judicial barrier: age, confirmation, profession of faith, a new members’ class, etc. The trouble is, this system of two-tiered membership is imposed too low in the hierarchy. The distinction should not be made in terms of access to the Lord’s Table; it should be made in terms of access to the franchise. There should not be two-tiered membership based on communing vs. non-communing members; rather it should be voting vs. non-voting members. Voting members must be tithers and subscribe to the creeds and confessions...

*What is needed is a two-tiered church membership -- membership that is not defined in terms of lawful access to the Lord’s Supper. Instead, access to communion should come immediately upon baptism. This preserves the judicial parallelism with circumcision and access to Passover. Full voting membership, however, should be based on a period of screening in terms of a set of theological, ethical, and judicial standards. This is the New Covenant’s alternative to the Mosaic economy’s tribal barrier to the priesthood.*¹⁰³

Even if we do not accept all the intricacies of North’s argument, his case makes a lot of sense. The Bible says virtually nothing about the terms of voting membership, so perhaps this is a case of using “sanctified common sense.” Implementing North’s position would be a pastoral nightmare, no doubt. But it seems the only other option is simply for the session to say in essence, “We think you should tithe and we strongly encourage you to do so, but if you do not we are not going to do anything about it. You will have to answer to God.” In this case, we have reduced tithing from a requirement to a recommendation. These are the questions we must answer: If a church member fails to tithe, does the church have the right and the duty to bring negative sanctions against that person in order to drive him to repentance? Should non-tithers face

⁹⁹*Ibid.*, p. 209. I suppose Jordan would want the offending brother confronted with all the steps of church discipline outlined in Mt. 18:15ff. I agree with North however that payment of the tithe sets up an illegitimate barrier to the Lord’s Table, one clearly not required in Scripture (*Tithing and the Church*, p. 40). Abraham tithed to Melchizedek *after* receiving the bread and wine, not as a condition of receiving it.

¹⁰⁰*Ibid.*, p. 15. Someone taking Jordan’s position might argue in response that Mt. 18:15ff has changed this and now there are ecclesiastical sanctions in place.

¹⁰¹*Ibid.*, p. 27-34. In Israel, immigrants were not eligible to “enter the assembly of the Lord” for several generations (Dt. 23:3-8). Thus full rights of citizenship were restricted. This part of North’s argument is interesting but seems a little strained. Perhaps it could be further developed, but in its present form it seems more pragmatic than biblical.

¹⁰²The OT link between circumcision and Passover would seem to provide a basis for linking baptism and the Lord’s Supper. Even if one rejects paedocommunion, North’s approach can still be used. Another way to solve the voting problem is to vote covenantally (by household).

¹⁰³*Ibid.*, p. 42, 38.

church discipline, or merely the loss of certain privileges, namely voting? Or should the church leave the punishment of these thieves in the hands of the Lord?

VIII. TITHING IS A JOY AND A BLESSING

Tithing is an obligation, but it is also a great privilege. It is amazing to think that the God of the universe allows us to assist in the building of His kingdom! The joys and blessings of tithing are too numerous to describe fully here, but hopefully this brief survey will be an encouragement.

First of all, tithing is a blessing to the church. A church that receives a tithe from all her members will never be in need. She will never lack any necessary resource to accomplish her mission. She will not need to go into debt, even to obtain a facility. Staffing will not be a problem. Missionary support will be readily available. Other church plants in the area will be possible. A church that receives the tithe is not only blessed locally, but is a blessing to the church as a whole.

Secondly, the tither is blessed. Tithing is test of faith. Do we believe Paul when he says, “My God shall supply all your need according to His riches in glory by Christ Jesus” (Phil. 4:19)? When we tithe, God strengthens our faith by showing His wonderful provision. We learn it is more blessed to give than to receive (Acts 20:35). The book of Proverbs is a virtual handbook on the good things that will happen when we share our money generously and wisely. But the most important text is Mal. 3:10ff. God says, “Try me now in this” and then promises that if His people tithe, He will “pour out for you such blessing that there will not be enough room to receive it.”¹⁰⁴ God promises to open the windows of heaven and flood us with blessing.¹⁰⁵ Church history is filled with the testimonies of happy tithers who have found God’s Word to be true. God asks us to put Him to the test, to try Him in this matter. He *guarantees* blessing to tithers. It pays to tithe. It’s the best investment we can make. However, God promises nothing but wallets with holes for those who want their religion cheap (Hag. 1:3-6).

Tithing not only brings God’s blessing, it is an aspect of our sanctification. Tithing is the remedy for poor financial planning and covetousness. The tithe forces us to become wise stewards. It pulls our affections away from things we want but cannot have. It builds discipline and responsibility. More than this, to tithe is to wage war on the sins of greed, selfishness, and discontentedness.

Thirdly, the poor are blessed when God’s people tithe. At least a portion of the tithe is to be dedicated to helping relieve the distress of the impoverished. This aid starts with those who are in the church (Gal. 6:10), but also goes out beyond the boundaries of the family of God. While no amount of tithing will ever fully alleviate every last trace of poverty in a fallen world (Mt. 26:11), certainly the church should be doing far more than she has been in this area. Preaching to the poor is not enough; we must minister in word *and deed*. The tithe finances the mercy ministry of the church, bringing healing to a society.

Fourthly, the world at large is blessed when the church tithes. The tithe is one of God’s appointed means for taking the gospel to the nations. But world missions does not happen for free; if we refuse to tithe, it will not happen at all. There is a price to be paid by God’s people if the nations are to be conquered with the gospel. God promises a tithing church will not only win the nations to Christ (Mal. 3:12; cf. Dt. 28:1; Gen. 12:1-3; Isa. 61:8-9), but the nations in turn will bring their own wealth into God’s treasury (Isa. 60, esp. v. 4-9; Rev. 11:15; 21:24, 26).

Do you want the church to prosper? Do you want prosperity as an individual and in your family? Do you want the poor clothed and fed? And do you want to see the nations brought to salvation? Then tithe. It’s time for every professing Christian to put his money where his mouth is. How can we call Christ “Lord” and not do what He says? God commands the tithe and the church deserves it. God will impoverish us if

¹⁰⁴Pink translates the last phrase in Mal. 3:10, “There shall be enough and more than enough.”

¹⁰⁵The phrase “open the windows of heaven” in Mal. 3:10 is the same phrase found in Gen. 7 describing the Noachic flood.

we impoverish His kingdom, but He promises great prosperity to the obedient. May God put it in our hearts to give so generously and abundantly that there is more than enough to do the Lord's work (Ex. 36:2-7)!