



## **GOD FIRST: A TITHING CATECHISM**

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*I've heard a lot of talk about tithing and the tithe. Just what is a tithe?*

*Tithe* is a good old English word that means “one tenth,” just as *quarter* means “one fourth.” To *tithe* means to give ten percent of your income in support of the church and God’s work in the world. Sometimes people say *tithe* when they really mean *pledge*, *contribution*, *donation*, or *offering*. Once in a while you’ll even hear someone say, “The modern tithe is five percent.” But that’s sort of like saying, “The modern quart is a pint”! The word *tithe* should be used to describe an offering that is one-tenth of a giver’s income.

*Is tithing a duty or a joyful response to God?—I've heard it described both ways . . .*

It *is* both; duty and joy aren’t mutually exclusive, you know. Think about tithing as you would about voting in a democracy. It is a responsibility, a duty, but at the same time, most people feel good about having the right to vote. And they feel even better about actually exercising that right. There’s a sense of participation in something greater than themselves: just by going into that booth, and throwing a few levers, they feel good—they are making a joyful response to living in a democracy. There is satisfaction in carrying out a responsibility, in a job well done. Tithing works the same way. By tithing we participate in God’s plan for the world, reaching out beyond ourselves in a tangible way. Tithing, far from being a drain on resources, is a gift which frees us to use those resources more generously. As has been said, tithing is a treatment for the spiritual disease of possessiveness. Like any good stretching exercise, it helps us to loosen up.

*Isn't the tithe just a fund-raising gimmick? Somehow, after all the spiritual talk it seems to boil down to "let's have the cash."*

There’s no point denying that the tithe has to do with fund-raising—but it’s far from a gimmick. Some people emphasize the spiritual aspects of the tithe, and talk in terms of the joy and freedom tithing brings. While tithing does promote joy and thanksgiving, we need to acknowledge the fact that the tithe—historically—has been the primary source of income for the church. The church is not *just* a spiritual entity, but a real institution with real expenses. Its members are real people, people who have incomes and expenses of their own. The corporate life of the church requires support no less than the individual life of each member. The theology behind the tithe is based on the belief that God works through the church.

So people should support the church and its work in proportion to the blessings God has given them.

*Speaking of “proportion”—I’ve heard people talk about “proportional giving.” How does that relate to tithing?*

The two are intimately related. One could call tithing “the Mother of all Proportional Giving,” the classic instance of a broad range of possible responses to God’s blessing. Whether two percent, or five, or ten, or twenty, relating what one *gives* to what one *has* is a powerful lens to focus one’s prayerful attention. The fact that the response is proportional requires us to inventory our blessings, to take stock of how generously God has provided for us. It is so easy to “take things for granted,” and tithing, or any form of proportional giving, allows us the elbow-room to lift up and to celebrate the blessings we’ve received. In one parish I know of, a stewardship campaign used what they called the “Five Percent Plan”: members were asked to give the church one dollar each week for every one thousand dollars they made each year. That comes to just over five percent of one’s income, but it seems so small in comparison to the blessing!

*Isn’t the tithe just a legalism?*

It can become a legalism, but it needn’t. Like any structure it can be abused and corrupted. Like any standard, it can be misapplied. But *legalism* isn’t the same thing as *law*. Legalism is what happens when law becomes an end in itself. If the tithe is thought of as a *means* to an end—the support of the church and God’s work in the world—then it won’t become an end in itself.

*How do I avoid that?*

Think of the tithe as a right to be exercised, rather than as a bill to be paid. We can easily slip into feeling we’ve earned God’s grace by tithing—but on the contrary, it’s God’s grace that allows us to tithe! One warning sign of when our attitude to the tithe is becoming legalistic is if we start to think we’re doing God a favor by tithing. Don’t forget, God doesn’t need favors. The Bible can help us out here: it shows examples of people using the tithe as it’s meant to be used, and others misusing or misunderstanding it.

## **THE TITHE IN THE OLD TESTAMENT**

*I was wondering when we’d get to the Bible! Why not start at the beginning, then. What does the Old Testament say about the tithe?*

The two earliest references to tithing in the Bible are informal, almost incidental. In these cases the tithe is a free will offering, although it’s linked to the concept of the *covenant*. But these references come before the giving of the Law, so they have a different quality. They represent gratitude, either directly to God, or to God’s earthly representative.

### *What are they?*

The first is Abram's tithe of the spoils of battle, given to Melchizedek the King of Salem and priest of God Most High. This is in Genesis 14, beginning at verse 18.

And Melchizedek king of Salem brought out bread and wine; he was priest of God Most High. And he blessed him and said, "Blessed be Abram by God Most High, maker of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand!" And Abram gave him a tenth of everything.

It's hard to apply this incident to our own experience; but note that Abram's action is spontaneous thanks, and thankfulness is one of the major motivations for tithing. Remember also that Abram has a special relationship—a covenant—with God, and his tithe of the spoils is a thankful response for God's blessing him.

### *What's the other example of tithing before the Law?*

Later, in Genesis 28, tithing appears again, though not I'm afraid at its best. This is the story of Jacob's dream, and his promise to give God a tithe of all God gives him—if God protects him, feeds him, clothes him, and brings him safely home.

Jacob made a vow, saying, "If God will be with me, and will keep me in this way that I go, and will give me bread to eat and clothing to wear, so that I come again to my father's house in peace, then the LORD shall be my God, and this stone, which I have set up for a pillar, shall be God's house; and of all that thou givest me I will give the tenth to thee."

This probably sounds familiar: there is nothing new about putting God last! Abram and Jacob represent spontaneous, responsive thanksgiving on one hand, and bargain-making *quid pro quo* on the other. Later, the Law would put things down in writing, and standardize the tithe.

### *What does the Law say about tithing?*

The Law talks about three different tithes. The first is the tithe of *holiness* first mentioned in Leviticus 27.

All the tithe of the land, whether of the seed of the land or of the fruit of the trees, is the Lord's; it is holy to the LORD. . . . And all the tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the LORD. (Lev 27:30-32)

The book of Numbers tells us that this tithe was used to support the Levites, who had no land. And the Levites gave "a tithe of this tithe" to support the priests.

To the Levites I have given every tithe in Israel for an inheritance, in return for their service which they serve . . . For the tithe of the people of Israel, which they present as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said of them that they shall have no inheritance among the people of Israel . . . Moreover you shall say to the Levites, "When you take from the people of Israel the tithe which I have given you from them for your inheritance, then you shall present an offering from it to the LORD, a tithe of the tithe." (Num 18:21,24,26)

This tithe supported the institutional religious establishment—this is why it is a *holy* tithe. It was a reminder to Israel that it was through the covenant with them as real, live, individual people that God chose to work. God worked through Israel, of which the Levites and priests were a particular part, with a role supported by the tithe of holiness. Today, tithing is a reminder to us that the church does not exist apart from the people who make it up. All of us are members of it, and all are called to particular work in it, including support of the institution and programs at parish, diocesan, national and world levels.

*What is the second biblical tithe?*

The second tithe is the tithe of *community*, expressed in a great feast, in which the people consumed their own offering at Jerusalem. It's described this way in Deuteronomy 14:22-26:

You shall tithe all the yield of your seed, which comes forth from the field year by year. And before the LORD your God, in the place which he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstlings of your herd and flock; . . . And if the way is too long for you, so that you are not able to bring the tithe, . . . then you shall turn it into money . . . and go to the place which the LORD your God chooses, and spend the money for whatever you desire, oxen, or sheep, or wine or strong drink, whatever your appetite craves; and you shall eat there before the LORD your God and rejoice, you and your household.

In effect, this tithe cost the givers nothing, since they consumed it themselves. Through this tithe God reminds the people of Israel that they are a community of thankfulness—that they enjoy abundant blessings in common—the greatest of which is that God has chosen to dwell in their midst.

*How does that relate to us today?*

Our tithe today goes in part to support the community aspects of the church: the worship services, and parish community events, for example. Our music programs, our stained glass windows, our banners, and choir salaries are “consumed” by us as parishioners—as are the pot-luck suppers! Our offering provides us with the physical means to focus our congregational life together as God’s family.

*What was the third tithe in the Old Testament?*

The third tithe is the tithe of *charity*, which is an additional support for the Levites, and also for the sojourner, widows, and orphans. This is how it is described in Deuteronomy 14:28-29:

At the end of every three years you shall bring forth all the tithe of your produce in the same year, . . . and the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled; that the LORD your God may bless you in all the work of your hands that you do.

This tithe is given every three years; but it isn't clear from the biblical text if it *was* the community tithe itself, or an *additional* tenth on top of that. In any case, it is an additional provision for the poor over and above the normal requirements of the Law.

*What did the Law require for relief of the poor, besides this special tithe?*

The requirements include leaving the edges of one's fields ungleaned for the poor to gather the grain, and the willingness to make openhanded loans—loans given without thought of ever getting them back. This is also described in Deuteronomy 15:7-11

If there is among you a poor man . . . you shall not harden your heart or shut your hand against your poor brother, but you shall open your hand to him, and lend him sufficient for his need, whatever it may be . . . You shall give to him freely, and your heart shall not be grudging when you give to him; because for this the LORD your God will bless you in all your work and in all that you undertake. For the poor will never cease out of the land; therefore I command you, You shall open wide your hand to your brother, to the needy and to the poor, in the land.

*Wait a minute. After all three tithes, and the money for the relief of the poor, it's beginning to add up. Let me see . . . does that mean, with all three tithes, that nearly 24 percent of your produce was out of your control?*

The rabbis usually interpreted tithing that way: an annual tithe went to the Levites; an annual tithe was used in the great feast; and every three years a special tithe was retained for relief of the poor. Some even gave a tithe for the poor *every* year. The situation is described this way in the opening of Tobit (1:6-8):

I alone often went to Jerusalem for the feasts, as it is ordained for all Israel by an everlasting decree. Taking the first fruits and the tithes of my produce and the first shearings, I would give these to the priests, the sons of Aaron, at the altar. Of all my produce I would give a tenth to the sons of Levi who ministered at Jerusalem; a second tenth I would sell, and I would go and spend the proceeds each year at Jerusalem; the third tenth I would give to those to whom it was my duty, as Deborah my father's mother had commanded me, for I was left an orphan by my father.

And the tithes weren't the end of it! Beyond the tithes, the edges of the field and the openhanded loan, there were many other offerings as well: the offering of first fruits and firstlings—including redemption of first-born children with an animal substitute. These are spelled out in Exodus 13:1-2 and Deuteronomy 26:2:

The LORD said to Moses, "Consecrate to me all the first-born; whatever is the first to open the womb among the people of Israel, both of man and of beast, is mine." . . . You shall take some of the first of all the fruit of the ground, which you harvest from your land that the LORD your God gives you, and you shall put it in a basket, and you shall go to the place which the LORD your God will choose . . .

But there's more! There were also various sin offerings required (often given as a sign of the end of ritual impurity), and thank offerings and free will offerings. All of these additional offerings were completely distinct from the tithe.

Then, if that weren't enough already, on top of it all—during the time of the rebuilding of the Temple under Nehemiah—the people voluntarily placed themselves under an *additional* tax for support of the Temple. So, given all these responsibilities, here is the “pledge card” as it was filled out by the people of Israel, described in Nehemiah 10:32-39:

We also lay upon ourselves the obligation to charge ourselves yearly with **the third part of a shekel** for the service of the house of our God . . . We have likewise cast lots, the priests, the Levites, and the people, for **the wood offering**, to bring it into the house of our God . . . at times appointed, year by year, to burn upon the altar of the LORD our God . . . We obligate ourselves to bring **the first fruits** of our ground and the first fruits of all fruit of every tree, year by year, to the house of the LORD; also to bring to the house of our God, to the priests who minister in the house of our God, **the first-born** of our sons and of our cattle, as it is written in the law, and **the firstlings** of our herds and of our flocks; and to bring **the first of our coarse meal**, and **our contributions**, the fruit of every tree, the wine and the oil, to the priests, to the chambers of the house of our God; and to bring to the Levites **the tithes** from our ground . . . We will not neglect the house of our God.

This is the way the total offering was understood from the reconstruction of the Temple up through the beginning of the New Testament period—far, far more than 10 percent of one's annual income—probably closer to half—was dedicated to God!

*Does the Old Testament tell us anything else about the tithe?*

One of the last prophetic statements in the Old Testament is in Malachi (3:8-10). It is a demand for honesty and faithfulness in keeping the tithe. God challenges the people to do their duty and see if they will not be rewarded. God says,

. . . You are robbing me. But you say, “How are we robbing thee?” In your tithes and offerings. You are cursed with a curse, for you are robbing me; the whole nation of you. Bring the full tithes into the storehouse, that there may be food in my house; and thereby put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you an overflowing blessing.

*That's strong language; and it reinforces the idea of covenant that you mentioned earlier. Since Malachi is the last book of the Old Testament, I guess it's a natural bridge to the next question.*

## **THE TITHE IN THE NEW TESTAMENT**

*What does the New Testament say about the tithe?*

Very little, since the legal and ethical principle was already well established in Jewish law and tradition.

*Doesn't Jesus criticize the Pharisees for tithing?*

Let's look at that passage carefully for a moment, since it is often quoted out of context. Jesus is facing off against the Pharisees in a series of very pointed accusations. The theme of this whole incident, recorded in Matthew and Luke, is that the Pharisees have gotten things out of proportion. Remember proportion? Well, Jesus is accusing the Pharisees of having lost that sense.

“Woe to you, scribes and Pharisees, hypocrites! for you tithe mint and dill and cumin, and have neglected the weightier matters of the law, justice and mercy and faith; these you ought to have done, without neglecting the others. You blind guides, straining out a gnat and swallowing a camel!” *Matt 23:23-24*

*Doesn't that mean that instead of tithing the Pharisees should have done works of mercy and righteousness?*

Notice two things. First, Jesus says, “These you ought to have done”—meaning the works of justice, mercy, and faith—and he adds, “*without neglecting the others*”—that is, the tithes on the herbs. It isn't a case of tithe *or* do works of justice, but of tithe *and* do works of justice.

Second, notice that Jesus doesn't say, “You pay tithes on *wheat*,” but on “mint and dill and cumin.” This tells us something about the Pharisees. They probably weren't farmers; they were urban professionals—but they still had their window boxes or backyard gardens for herbs and spices, and they were scrupulously careful to pay the tithe on these, since this was “all the produce of their land”—such as it was. This tithe was a very small amount; a few teaspoons at best. Think of the difference between a year's supply of bread and a year's supply of Tabasco Sauce, and you'll see what I mean.

The Pharisees' problem, summed up in the image of the gnat and the camel, is that they lack proportion. They are fastidious in small things like paying the tithe on their window-box harvest, yet they ignore important matters of justice, mercy and faith. This passage really isn't about tithing, but about proportion and balance in life.

*Is there anything else in the New Testament about the tithe?*

Only the prideful Pharisee's claim, “I fast twice a week and tithe on all I get,” in the Parable of the Pharisee and the Publican. As I mentioned earlier, this kind of “I'm doing God a favor” attitude is a sure indicator that one is not keeping things in proper perspective. It's far more profitable for us to remember the words, “We are unworthy servants; we've only done our duty.”

Moreover, that the New Testament says little about tithing shouldn't obscure the fact that there is plenty of talk about money in the gospel! Money is one of the subjects about which Jesus had the most to say. Again and again he emphasizes that money is to be *used* to do good, not simply put away, buried like the talent in the

ground, or simply plowed back into building bigger barns. God works through material things, like money, loaves and fishes, bread and wine, a human body nailed to a cross—and through us. But the material things have to be put to use in order to do the good they are meant to do.

*Does St Paul address the subject?*

Paul stresses that faithfulness is shown in doing good with the things one has, “not reluctantly or under compulsion,” but cheerfully, for—as he wrote to the Corinthians—“God loves a cheerful giver.” (2 Cor 9:7) Generosity is one of the most admired traits in the Bible. The generosity of the early Christian communities scattered around the Mediterranean shows that money was regarded primarily as a means to do good, and as a concrete way for God’s grace to be active in the world.

The main point the New Testament makes about money is that wherever your money is, your heart is there too. We are to be trusting—like the child at the feeding of the multitudes who gave up some bread and fish (probably his own lunch) and fed thousands; and we are to be generous and openhanded. The Bible makes it clear that the tithe is only the beginning. The biblical tithe is the *minimum* standard of giving—which is what the Episcopal Church’s General Convention affirmed in 1982.

## **THE CHURCH AND THE TITHE: NOW AND THEN**

*What did General Convention say about the tithe?*

The 1982 resolution reads:

Resolved, the House of Bishops concurring, That the tithe be affirmed as the minimum standard of giving for Episcopalians; and be it further

Resolved, That we Deputies and Bishops do hereby pledge ourselves to tithe, or to work towards tithing, as a minimum standard of our own giving and of our witness in the world; and be it further

Resolved, That we do call all of the Church to join us in accepting the biblical tithe as the minimum standard of Christian giving.

*If the tithe is such a basic, biblical concept, how did we ever lose sight of it?*

That is a complicated question—one for which we have to go back to the early church of the apostolic age. If you’re willing to take the trip, it’s an interesting way to see how ideas and customs develop in the church.

*Since there’s so little reference to the tithe in the gospel, how did the church come to adopt it?*

At first, the tithe *wasn’t* part of the church’s discipline; the earliest church relied almost entirely upon free will offerings. As Richard Hooker pointed out, in his fa-



mous work on ecclesiastical law, the apostolic church did not depend on the tithe, but “was dependent upon the voluntary devotion” of its members. (IV.2.3.)

*Why was that?*

It’s hard for us to relate to, but people in the apostolic age lived in immediate expectation of the end of the world—they believed that they were living in the “last times” and that their generation would see the Second Coming. The question of institutions, or financial support for them, was the furthest thing from their minds. In this belief, many believers sold their real estate and “laid the proceeds at the apostles’ feet,” to be used for charitable work. Wealth was not only soon-to-be unnecessary, but a real threat to salvation—and few who had wealth were eager to undergo the experience of squeezing through the needle’s eye. The commands to store up treasure in heaven, to be generous to the poor, and to share with the community of faith, were given extra “oomph” by belief in the imminent Advent of the Just Judge.

*Did everyone follow this practice?*

Liquidating one’s real estate for the good of the church was a common practice, but it was not required. The story of Ananias and Sapphira in Acts 5 shows that this gesture of trust was voluntary. Ananias and Sapphira, an untrusting, unfortunate couple, didn’t suffer for *keeping* some of their money, but for *lying about keeping it*. As Peter says, “While [the property] remained unsold, did it not remain your own? And after it was sold, was it not at your disposal? . . . You have not lied to men but to God.”

*Then the early Christians didn’t tithe?*

Observant *Jewish* Christians still would have maintained the obligations of Temple worship, in prayer, in the Temple tax, and presumably in the tithe—just as they continued to observe the dietary and ritual laws. Since the early church did not have a structured clerical class, or buildings or institutions, there would be no suggestion of—or need for—tithing to the church, at least for Jewish Christians. And Gentile Christians did not come from a tithing tradition—they were considered by the church to be free from the requirements of the Law of Moses. Paul sometimes appealed to them for contributions to support the needs of other communities: these would appear to be the first “suggested donations for outreach”—not tithes. Note especially the appeal in 2 Corinthians 8, which contrasts spiritual wealth with physical poverty, and the joyous generosity that comes with giving.

We want you to know, brethren, about the grace of God which has been shown in the churches of Macedonia, for in a severe test of affliction, their abundance of joy and their extreme poverty have overflowed in a wealth of liberality on their part. For they gave according to their means, as I can testify, and beyond their means, of their own free will, begging us earnestly for the favor of taking part in the relief of the saints . . .

*[Paul then turns to the Corinthians, his tongue more than a little in his cheek. He could be quite sarcastic in his efforts to shame people into proper behavior! He is challenging the Corinthians to live up to their claims of spiritual maturity.]* Now as you excel in everything—in faith, in utterance, in knowledge, in all earnestness, and in your love for us—see that you excel in this gracious work also. . . .

In other words, “Put your money where your mouth is!” In this passage Paul comes close to the ideas expressed in the Epistle of James: works show a lively faith. It is a rather hollow faith that would say to the hungry “Peace be with you,” but not give them something to eat.

Given Paul’s tendency to stress spirit over law, one would hardly expect him to call for strict obedience to a Jewish tradition—especially given the sense of the impending Last Day: a feature of the apostolic church we must always keep in mind.

*I was wondering about that. Eventually the early Christians realized that the world wasn’t ending in their generation, didn’t they?*

Yes; time passed and the Last Day seemed to be delayed. Even in the Jewish Christian communities one can see the glow of fervor begin to fade, and exhortation for financial generosity, and moral behavior in general, becomes more frequent, and the tone shifts from encouragement to condemnation. The Epistle of James shows a preacher using threats—rather than promises—of the Last Judgment.

Come now, you rich, weep and howl for the miseries that are coming upon you. Your riches have rotted and your garments are moth-eaten. Your gold and silver have rusted, and their rust will be evidence against you and will eat your flesh like fire. You have laid up treasure for the last days. Behold, the wages of the laborers who mowed your fields, which you kept back by fraud, cry out; and the cries of the harvesters have reached the ears of the Lord of hosts. You have lived on the earth in luxury and in pleasure; you have fattened your hearts in a day of slaughter. 5:1-5

*So how did the tithe come in?*

Two important transitions took place. First, as you’ve already noted, it became more and more apparent that the world was not about to end immediately. People who were expected to survive to the Last Day died—and the church was at some pains to explain why! Paul wrote to the Corinthians, “Any one who eats and drinks without discerning the body eats and drinks judgment upon himself. That is why many of you are weak and ill, and some have died.” (1 Cor 11:29-30) And the Second Epistle of Peter explains, “With the Lord one day is as a thousand years, and a thousand years as one day. The Lord is not slow, but patient.” (3:8-9)

As a result of this growing awareness the church began to become more structured. It was alright to have wandering apostles and itinerant prophets and preachers when the world was on the verge of ending, but as communities grew, and the first generation of apostles and evangelists began to die, the church realized that in order to preserve the faith and serve human need, a more orderly structure was wanted. As James Gustafson points out in his *Treasures in Earthen Vessels*, “If the

kernel of spirituality is to survive it must find an institutional form. Inner spiritual community cannot exist long without an organizational structure.” We can see this process at work in the period of the Pastoral Epistles. A class of specialists—bishops, presbyters, and deacons—emerged to take the place of the earlier apostles and the array of prophets, evangelists, and teachers. This kind of structure *cost* money to organize and maintain, and it *used* money to carry out charitable works.

So, by the middle of the second century, we find evidence that regular giving has reemerged as a way to support the work of the institutional church. A vivid picture of the transitional period is preserved in the *Teaching of the Twelve Apostles* (also known as the *Didache*). This passage describes how people are supposed to support the prophets and teachers, who are beginning to settle down as members of communities rather than continuing as wandering, itinerant missionaries:

Every true prophet who wishes to settle among you deserves his food . . . Take, therefore, every first fruit—of the produce of wine press and threshing floor, and of cattle and sheep—and give it to the prophets. For they are your high priests. But if you have no prophet, give to the poor. If you make a batch of dough, take the “first fruit” and give it in accord with the commandment. Similarly with a jug of wine or of oil, take the “first fruit” and give it to the prophets. And so with money, and clothing, and every possession—take whatever “first fruit” seems appropriate to you and give it in accord with the commandment. *Didache* 13:1-7

This is still exhortation, not regulation. The “commandment” referred to is the Old Testament tradition, which the members of the church are encouraged, but not required, to observe. The contribution is a thankful response to the benefit the community derives from having a resident prophet or teacher—someone they can count on as a permanent part of the community. Later, these prophets and teachers were replaced by bishops and deacons, a regular clerical class. As a later section of the *Didache* says, “Appoint for yourselves, then, bishops and deacons who are worthy of the Lord . . . unassuming and not greedy, who are honest and have been proved. For they also are performing for you the task of the prophets and teachers.” (15:1)

*So the church is becoming “institutionalized.” I can see how that would take some financing. What’s the second change that contributed to the tithe’s becoming standard?*

The second major factor in the Christian adoption of the tithe was the destruction of the Temple, and the separation of Jews and Christians into two distinct groups. This made all the traditional tithes and support of the Temple and its priesthood meaningless. The two factors came together by the end of the second century: the church came to see the newly established Christian clergy as a *substitute* for the Temple priesthood, and began to apply the old tithes to itself and its clergy as the new “spiritual” Temple. A clear description of this transition is in the early document called *The Apostolic Constitutions*:

Let [the bishop] use those tithes and first-fruits which are given according to the command of God . . . as also let him dispense in a right manner the free-will offerings which are brought in on account of the poor, to the orphans, the widows, the afflicted, and strangers in distress . . . Those which were then the first-fruits, and tithes, and offerings, and gifts, now are oblations, which are presented by holy bishops to the Lord God, through Jesus Christ . . . For these are your high priests, as the presbyters are your priests, and your present deacons instead of your Levites. 2.4.25

We see here the application—point by point—of the Law of Moses to the maintenance of the Christian church and its institutional work: the church has become the New Israel.

*So were people beginning to support the church financially on a more regular basis?*

One would like to think so; but the existence of regulations implies that they were perhaps not doing it so eagerly! Another reason for the emergence of laws governing donations was the fact that fewer individuals were selling all they had and laying it at the feet of the prophets or bishops, though many left property to the church at their death. Eventually the church did come to inherit a good deal of such property. And that further complicated things.

*If the church had the benefit of all this property, why did it need the tithe?*

Quite simply, there was a need for cash, both to support the clergy and for relief work. There are two factors involving cash flow that led to the tithe. First of all, the church—continuing the Jewish practice—was not allowed a major source of hard cash: the church was forbidden to put money in banks, since this was interpreted as usury (lending money at interest). Any clergy who did this were deposed. In 325 A.D. the Nicene Council—the same one that gave us the Creed—declared in its 17th canon that clergy are forbidden to lend money at interest. About a decade earlier, the Synod of Arles had declared in its 12th canon that clergy are forbidden, on pain of deposition, to take interest on money lent to someone. It was also an offense for Christian laity to loan money at interest, and this was considered a serious crime and grave immorality. The first Christian sanction against lending money at interest was made in canon 20 of the Council of Elvira, about 305 A.D.

*Where did Christians get this bad opinion of usury?*

Jewish opposition to usury was consistent and strong. The Hebrew Scriptures clearly condemn profit from money-lending: Exodus 22:25 says, “If you lend money to any of my people with you who is poor, you shall not be to him as a creditor, and you shall not exact interest from him.” Ezekiel (18:8, 22:12) considered it a capital crime in the same class as adultery, idolatry, or murder. Later Jewish law continued the strong opposition to usury. Note two comments from the Palestinian Talmud, both from the Tractate Baba Mezia:

R. Joseph said: Come and see how blind usurers are. If a person should call someone a wicked man, he will retaliate by becoming his enemy for life, while usurers bring wit-

nesses, a notary, pen and ink, and record and attest that [they] have rejected God (71a) . . . R. Simeon b. Eleazar said, More than rejecting God, they are guilty of heresy because they declare the Torah a fraud, and our master Moses a fool, saying, If Moses had known the profits money lending brings, he would not have written [a law against it]. (*pBab Mez 5:8*)

*But Christians weren't bound by those laws. Why were they opposed to usury?*

Well, it wasn't just against Jewish law, but Greek and Roman custom as well. Alvin John Schmidt, writing in *Veiled and Silenced* (p. 28), notes,

In the ancient world there was a widespread culture of opposition to usury that was not confined to the Hebrews. Plato, the Greek philosopher, condemned usury in his *Republic* and also in the *Laws*. Aristotle denounced it in his *Rhetoric*, in his *Nicomachean Ethics*, and in his *Politics*. Cicero warned his son about money lending . . . Cato saw money lending as dishonorable . . . .

In the period leading up to the official recognition of the church by the Roman state, Christians were anxious to show themselves to be good citizens, in all matters that didn't go against Christian teaching. It was easy for them to carry on the Jewish tradition against usury, since it conformed to the Roman law as well. To get an idea of how the church felt about usury, here's a passage from the *Apostolic Constitutions* (4.1.6). Usury comes as the climax of a long list of abominations:

Now the bishop ought to know whose oblations he ought to receive, and whose he ought not. For he is to avoid corrupt dealers, and not receive their gifts . . . He is also to avoid fornicators, . . . extortioners, and such as covet other men's goods, and adulterers; for the sacrifices of such are abominable . . . Also those who oppress the widow and overbear the orphan, . . . rogues . . . and idol-makers, and thieves, and unjust tax-gatherers, and those that deceive by false balances and deceitful measures, and a soldier who is a false accuser . . . , a murderer, a cut-throat, and an unjust judge, a subverter of causes, him that lies in wait for men, . . . a drunkard, a blasphemer, . . . **an usurer**, and every one that is wicked and opposes the will of God . . . For the bread that is distributed to the widows from labor is better, though it be short and little, than from injustice and false accusation, though it be much and fine. For the Scripture says: "Better is a little to the righteous, than much riches of the sinners."

*That sounds serious! But surely there were other sources of money, weren't there?*

Yes, but some sources we now accept were not considered options then. For example, clergy were forbidden to carry out *any* kind of business or commerce. Here's what the Council of Chalcedon (A.D. 451) said about the matter:

Henceforth no bishop, clergyman, nor monk shall hire possessions, or engage in business, or occupy himself in worldly engagements, unless he shall be called by the law to the guardianship of minors, from which there is no escape; or unless the bishop of the city shall commit to him the care of ecclesiastical business, or of unprovided orphans or widows . . . *Canon III*

This is quite a change from the tent-makers Paul, Priscilla and Aquila, or the other working apostles who supported themselves, accepting only occasional contributions. As with all laws, there were exceptions to this: many of the Cappadocians

practiced simple trades or crafts, as did some of the Desert Fathers (and Mothers), usually as examples of humility or industry. Bishop Spyridion of Cyprus was a shepherd, Bishop Zeno of Maiuma a weaver. Sometimes bishops or clergy would have to take up a trade because they were “on the outs” due to heretics (usually Arians) having taken over the church in their area; and the Desert Monks lived with a fairly counter-cultural mindset, as disdainful sometimes of the cosmopolitan church as of the big cities themselves. But these are exceptions to the rule.

*So the church had real estate, but little hard cash. How did they raise it?*

The answer emerged from what would at first appear to be an undesirable complication concerning the property left to the church. You see, there were people living on it. Under the estate system, tenants went with the property. So the church took over the role of landlord, and began taking rent in the form of the tithe. This eventually became so well established a principle that if a land owner wanted to have a church on his property, he would collect the tithe and build the church himself. The tithe became the support for the maintenance of the church and the clergy attached to it.

Out of this emerged the parish structure—each parish supported by the tithes of the people living in it. This system was crystallized in the eighth and ninth centuries, during the reigns of Pepin of France and his son, the Emperor Charlemagne. Each parish had fixed boundaries, and contained one mill, one bakery, one blacksmith—and one church. Everyone who lived in the parish had to take their grain to the mill to be ground, the flour to the bakery to be baked, and their tithe to the parish church. The laws governing this were known as *les banalités*. This is the source of the “banns” of marriage read out in the parish prior to weddings; and our modern word, *banal*, meaning dull and routine, derives from the way people apparently felt about this ordered life! Similar customs and regulations evolved in England.

*What did the parish do with the tithe once it got it? Didn't the tithe go to support the poor, and charitable institutions?*

The church has gone back and forth on this issue over the centuries. In the Old Testament, as we noted earlier, every three years a tithe went to aid the poor, as a supplement to the openhanded charity required under the Law of Moses. But the earliest Christian tithe was used by the church for the support of the church itself, for the upkeep of the buildings, and the maintenance of the clergy. If there was an excess, it would go to support the poor or widows, whose major support—as in Israel—was the generosity of the community.

In general, the tithe was seen as clergy support—there wasn't much expense in heating and lighting in those days! It seems that the situation was reversed at times, and the tithe would be used for the poor, while the “first fruits” went for

clergy support. One example is in a (probably) fourth century portion of the *Apostolic Constitutions*:

All the first-fruits of the winepress, the threshing-floor, the oxen, and the sheep, shalt thou give to the priests . . . Thou shalt give the tenth of thy increase to the orphan, and to the widow, and to the poor, and to the stranger . . . Let all first fruits be brought to the bishop, and to the presbyters, and to the deacons, for their maintenance; but let all the tithe be for the maintenance of the rest of the clergy, and of the virgins and widows, and of those under the trial of poverty. 7.2.29, 8.4.30

But whether tithe or first fruits, the important thing is that these are not “free-will offerings.” The church and its work are supported primarily by regular giving based on objective principles, not solely on generosity, charity, or benevolence. This is not to say that spontaneous generosity did not exist—far from it!—but that the people were expected to support the church and its work in regular and systematic ways—it was a *duty*.

So, while there is some overlap of the distribution of tithe and “first fruits” in the period up through the late Middle Ages, the church eventually separated the tithe and the income used to support charitable work.

*What kind of separation was made?*

The tithe began to be seen primarily as clergy support once again. The poor and sick were maintained by the church, not from the tithe income, but from the *alms and oblations*, which were completely separate free-will offerings over and above the tithe—just like the openhanded generosity of the Old Testament. In the medieval church, in England, for example, the tithe was collected by the landlord and turned over to the parish rector, but the alms and oblations were collected by the wardens during the service, and sent to the poorhouse, the hospital, or the other charitable institutions. As Hooker points out, the tithe “which we offer proceedeth not only as a testimony of our affection towards God, but also as a mean to uphold religion, the exercise whereof cannot stand without the help of temporal commodities.” (*LEP* V.79.3)

*Well, today we seem to have lost—or changed—the distinction between tithe and alms. How did the tithe change and evolve through the Middle Ages, and into the present time?*

The tithe remained a stable institution through the Middle Ages, but various abuses involving money gave the church a bad name. One issue among many that came up was, “Who gets the tithe from a parish without any clergy to support? Should it go to the bishop, the archbishop, the pope, the landlord, or what?” There was a scramble for these tithe monies, and sometimes parishes were purposely left vacant just so someone could collect the income. These abuses and others came to a head with the Reformation, which changed the history of the tithe—and just about everything else—considerably. Three major factors were involved in this.

*What were the three factors?*

First was the change in sources of income. The old restrictions on clergy taking part in business fell into disuse. More importantly, the reformers came to make a distinction between usury and interest derived from banking. The latter became an acceptable way to make money. C.S. Lewis noted the irony of this development: what has become the basis of our modern economic system is forbidden under ancient Greek, Roman, Jewish, and Christian law.

Jean Calvin was among the first to decide that banking wasn't quite usury, and that it was all right for the church to make money in the normal channels of commerce. It is important to note that Martin Luther was far more conservative than other continental reformers. He said, "When a man lends money and then receives more than he lent, that is usury, and under all circumstances condemned." (*Wieder den Wucher*)

As a side note, the issue of whether interest-taking is usury is being debated in some conservative Lutheran churches even today. And the Roman Catholic Church only came around to permitting interest income in 1830, with the approval of Pope Pius VIII, decreeing that interest up to that allowed by the state should be permitted to the church.

*What other factors displaced the tithe?*

The second major factor was the shift from an agricultural (and rural) to a commercial (and civic) economy. This cut off the agricultural roots of the tithe. (Until the beginning of this century the English still figured the tithe in *produce*. It wasn't until 1918 that they adjusted the tithe by setting monetary values based on land productivity.)

The third factor was disestablishment of the churches—and the collapse of the estate system. The agricultural tithe could only really be levied where all the people belonged to the same church, or where the church was established (as in England) and people had to tithe whether they were worshipers or not, or in the few places where estate ownership drove the economy.

All of these factors combined to diminish the importance of the tithe in the period from the Reformation through the end of the 19th century.

*So how did the tithe make a reappearance?*

It was all very well for the church to live off endowments and investments, and individual benefaction for a while. But, as many parishes have discovered, such a life style is not only untrustworthy, but not good stewardship, either. There has been a renewed sense of need for personal commitment to the work of God, on the part of *all* the members of the church, not just the wealthy ones.



There is also an increased awareness of and sensitivity to the source of investment money. This is not unlike the earlier prohibitions on money received from questionable sources. Social responsibility in investment now rightly limits certain avenues of profit.

So, many churches are beginning to rediscover the tithe as both an effective and orderly way to produce dependable income, and for individuals to discover what disciplined, regular giving can bring them. The tithe is both a spiritual discipline and a practical action in support of the church's work.

## ME AND MY TITHE

*Isn't tithing difficult? Ten percent seems like quite a bit!*

For some it may be. But it seems that the people who worry most about tithing are those who don't yet tithe. Many people approach tithing the way St Augustine approached chastity: "O God, help me to tithe; but not yet!" Once people begin to tithe they usually find that it's not nearly as hard as they thought it would be. What's more, they usually begin to enjoy it!

*Still, ten percent! I'm not sure I could take such a plunge right away. Is there a way to "ease into" tithing?*

Yes, and it's related to the concept of *proportional giving* we talked about earlier. The first thing to do is to look at what proportion of your income you currently give to the church, *in percentage terms*. Take your annual pledge, divide it by your annual income, and multiply the result by one hundred. That's your current proportional gift. Say you do this, and find you're at three percent. Not as bad as you thought, right? Sketch yourself a plan, with a goal of reaching the tithe in five years. Add two percent the first year, to bring you up to five percent. (Multiply your income by .05, and divide the result by 52 to get your weekly tithe portion). As I noted above, an even easier way to come to approximately five percent is to set aside one dollar each week for every thousand dollars made each year. It's not that much, is it? And there you are, at five percent—already half-way there! Many people use this approach to reaching, and exceeding, the tithe.

*Should the tithe be on my total income or just on the after-tax income?*

This is a frequent question. Often one hears explanations—or excuses—that present our modern world as if it were vastly different from the ancient as far as taxes go. But there is nothing new about taxes. In ancient times as now, kings and rulers and governments have assessed levies and taxes and fees and fines. If someone wanted to wage a war, in 914 or 1914, taxes were a major way of raising the money. Taxes and tolls were also used for public works—roads, bridges and other municipal and civic structures—and programs like public education. So the idea that the tithe should now be figured on after-tax income, as opposed to gross income, has little historical justification. The tithe should be on our income—which is to say,

our before-tax income—just as the tithe always was on “all the produce of your land, all that you get”—even though some of that produce was also taken by the landlord, or the baron, or the state.

*But don't taxes now do what the tithe once did?*

People have the impression that the tithe once supported the schools and hospitals and other social services that the church was involved in. The church *was* involved in such charitable works—but the financing came primarily from the alms and oblations of benefactors, or the work of religious orders (who had their own benefactors and sources of income)—*not* primarily from the tithe. The fact that some tithe money may at times have gone to support what we would call social services is no reason not to tithe now.

Given the cutbacks in government funding of many social services, it is clear that the churches will have to start doing things that the government has been doing since the New Deal. If the homeless are to be housed, the hungry fed, and the naked clothed, as taxes come to be applied less and less to works of mercy, the church *will* be called upon—it *is* being called upon—to take up these tasks.

*Should the tithe come “off the top”?*

Writing a check for your parish first, as soon as you get your paycheck, makes a good deal of sense, for several reasons. One is a recognition of human weakness: you are less likely to be tempted to skimp on your offering if you put it out of reach first. Another practical reason is that it provides your parish with orderly and dependable cash flow.

But on the spiritual side, paying the tithe first reminds you *to put God first*. You will support the church, and God's work in the world, even if it might mean a little scrimping on something else later on in the week. Some people like to connect the idea of tithing off the top with the idea of the “first fruits.” Paying your tithe first sanctifies all the rest of your income, in the same way that the first fruit offering sanctified the whole harvest.

*What if my spouse or other family members aren't part of the Episcopal Church? If I'm the breadwinner, should I tithe? Is it fair to them?*

It certainly isn't fair for your family to go short in order for you to satisfy your religious needs and obligations. But need they be the ones to suffer? If they aren't Episcopalians, perhaps your witness to your faith by tithing—and then being willing to cut back (if necessary) not on the money spent on them, but the money you would spend on yourself—maybe that example of self-sacrifice would bring a rich reward. Your commitment might inspire them to join you in the Episcopal Church. Tithing is a very effective form of evangelism.

*That makes sense. But what about “talent and time”? I know some people don’t tithe, but figure they make it up by singing in the choir or in doing work around the church; what’s your opinion on that?*

Let me turn the tables for a moment and ask *you* a question. What does the Catechism say is the duty of all Christians?

*It says, “The duty of all Christians is to follow Christ; to come together week by week for corporate worship; and to work, pray, and give for the spread of the kingdom of God.” (BCP 856)*

“Work, pray, and give”—that sounds like three different things to me. One is not a substitute for the other. It appears there’s no escaping the fact that we are called to do all three, to work, pray, *and* give.

*How do I manage it all?*

Let’s look at the three duties: working, praying, and giving, in light of the three objects of stewardship: time, talent and treasure. Consider “giving” as related to treasure, the tithe; that’s the obvious one. But think about “praying” as referring to time; and “working” as related to talent.

*I see that the tithe gives a clear guideline for stewardship of my treasure, but how do I figure the “prayer” and “work,” the time and talent?*

Consider prayer as the *time* you spend in God’s presence, giving God your undivided attention in worship. As with the tithe, an objective figure of ten percent, there is also an objective standard for time spent with God. The amount God specifies is one *seventh*: the sabbath. That sabbath time is for rest and refreshment *in God’s presence*. It is a time to be set aside, dedicated and devoted, and made holy through prayer.

*Aren’t we called to “pray constantly”?*

Of course; just as we know, deep down, that all that we have comes from God, and is owed to God—yet the tithe, one-tenth of our income, is the minimum standard, the guideline for stewardship of our goods, the part we choose to offer to the church for God’s work.

So too with prayer. We *are* meant always to be aware of God’s presence. But you know that’s easier said than done. The idea of the sabbath, time spent resting in God’s presence, not doing work directed to any other end, is meant to focus us, to help us by setting aside and marking off as holy a minimum standard time with God. All time is holy, but in sabbath time we make ourselves conscious of that holiness.

*But didn't Jesus criticize the observance of the sabbath?*

No; he no more criticized the sabbath than he did the tithe. What he criticized was turning the sabbath into an end in itself, just as he criticized turning the tithe into a legalism rather than a way of focusing on the gifts God has poured out so abundantly. The sabbath was made *for us* to give us time to pay attention to God. God doesn't need our attention or prayers; but we need to take the time to *pay* attention to God. When we don't take the time to focus on God, we become like people—and I admit I've done this too—who turn on the TV while doing housework, as a kind of background noise. Yes, it's on; yes, I can hear it; but am I really *listening* to it? It is the same with God—God is always there; but are we listening? The sabbath is a gift to us, to let us listen to God. (Good stewardship of the environment should rule out the use of background noise appliances in any case—it is a waste of energy and a form of noise pollution. If background music is needed, an inexpensive and power-efficient radio would be a better choice than a TV!)

*Does that mean I need to observe a real sabbath day of rest?*

Not necessarily. That seventh of your time can be divided up over the course of the week, with daily prayer and devotion, quiet meditation, study of the Scripture, Sunday and weekday worship, Christian fellowship, and serious spiritual conversation or study with others. Time spent in prayer is time spent in God's presence. In the sabbath-time of prayer we *spend* time in *paying* attention to God. The strength gained in these times being *with* God ripples out into our working *for* God.

*Is that how talent comes in? I think I see already how work can be stewardship of talent. But what proportion do I offer?*

This last is the hard part; there doesn't seem to be any way around it. God asks a tenth of our goods, a seventh of our time, but appears to demand *all of us*. I think this is where “being in God's presence”—praying constantly, as you mentioned before, comes in.

*How is that?*

Have you ever read Brother Lawrence's *Practice of the Presence of God*? He worked in the monastery kitchen, but always felt that he was in God's presence. Even washing the dishes—I should say *especially* washing the dishes—became “work for God” because he had learned to focus himself on simply letting God be there. It's easy to see God's work as doing things around the parish, or for charitable institutions. We meet God in our brothers and sisters, especially in the poor and the outcast. Spending time with them, working in a volunteer program, visiting someone in the hospital, working to fight injustice in society—these are moments spent with God, doing God's work. But we can also skill ourselves to be aware of God—to keep that sense of God's presence—even at our desks, at the typewriter,

at the sewing machine, at the kitchen sink. These simple tasks are sanctified by being offered to God, and we find ourselves working with God and for God.

*That reminds me of a hymn:*

Lord of all eagerness,  
Lord of all faith,  
whose strong hands were skilled  
at the plane and the lathe,  
be there at our labors,  
and give us, we pray,  
your strength in our hearts, Lord,  
at the noon of the day. (Jan Struther [1901-53], Hymn 482)

Exactly! And even more, if I can match your hymn for hymn. There is a way in which observing these guidelines can help to raise your life up to God.

Take my life and let it be  
consecrated, Lord, to thee;  
take my moments and my days,  
let them flow in ceaseless praise.  
Take my hands, and let them move  
at the impulse of thy love;  
take my heart, it is thine own,  
it shall be thy royal throne.

Take my voice, and let me sing  
always, only, for my King;  
take my intellect, and use  
every power thou shalt choose.  
Take my will, and make it thine;  
it shall be no longer mine.  
Take myself, and I will be

ever, only, all for thee. (Frances Ridley Havergal [1836-79]), Hymn 707)

By giving of our goods, our time, and ourselves, we open up to God's grace. Time, talent and treasure: if we put God first in all these aspects of our lives by working, praying and giving, we will find our lives richly rewarded.

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