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TITHING

*the Touchstone of
Stewardship*

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Tithing, the Touchstone of Stewardship

PART ONE

GOD'S CLAIM ON STEWARDSHIP

Our Lord knew the secret touchstone of the heart. This is clearly set forth in Matthew 6:21 "Where your treasure is there will be your heart also." There can be no misunderstanding of our Lord's purpose in this effort to call our attention away from earthly possessions, which are corruptible and soon fade away, and point us to those super-important treasures which are above where no cruel hand can reach them. Listen to his clear words: "Lay not up for yourselves treasures upon earth where moth and rust doth corrupt and where thieves do break through and steal; but lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt and where thieves do not break through and steal." Matt. 6:19 and 20. How do we hold our earthly possessions? Are they ours or His? Upon this true conception depends real stewardship.

Earthly possessions are not bad in themselves, everything depends upon our relation to them. Abraham the father of the faithful was a very rich man, yet he was owned and blessed of God. Job as well as other Bible characters was doubtless very rich, yet especially blessed of the Lord. In fact God has promised under certain conditions to give material prosperity. "Then shall thy barns

be filled with plenty and thy wine presses burst forth with new wine." Of that "Blessed Man" in the first Psalm it is said, "and whatsoever he doeth shall prosper." It was God who made Abraham rich, so with Abrahamic faithfulness there can be no curse on earthly riches. However we are advised that if riches increase, "set not your heart upon them," thus all earthly possessions must be held in the fear of God.

In ancient times ownership depended largely upon conquest. Personal possessions were obtained and held by right of ability to gather through force or super-strength. This became the custom of the people and this custom became the law among the heathen, which has largely been written into the laws of what we call civilization. Strange indeed that Christian civilization should not have gotten the divine idea with an open Bible ever declaring God's plan for his creatures. Some one has said, "The royal doctrines of stewardship, the only one that Christian men can intelligently hold is but rarely recognized, and that pagan man with the lance, whose purpose it is to hinder and not to help, still stands guard in all our courts of Law." It would seem that these strange notions of heathen nations, that, "might makes right," and "power to hold is the law of possession," still surround our thinking like a bewitching mist, ever clouding our obligations to God the real possessor of heaven and earth. The time has come for new light on the question of true stewardship in relation to personal possessions.

The church in her struggle to get away from the pagan idea of ownership, has passed through two great errors, Asceticism and Feudalism. Asceticism denied all right of ownership and took the way of poverty as a cure of covetousness and to prevent the deceitfulness of riches. But again the

pendulum swung back to Feudalism which is based on the relation of lord to vassal. In this system "The most notable feature of Feudalism is that Sovereignty has become identified with Ownership." In this theory all land belonged to the king. The Feudal lords were under the king. Sovereignty meant not only ownership of the land but the people as well. This idea is the basis of autocracy. It has been said that autocracy was the cause of the world war. In the world war we all discovered that we were not our own and our possessions were not really ours at all but must be held in relation to the best interests of the government. Neither Asceticism nor Feudalism has the Christ idea or measure up to even modern notions.

God has planned from the very beginning that man should enjoy the privileges of possession under certain conditions. In creation's dawn, God said, "Let us make man in our own image and after our likeness and let them have dominion." Thus God planned a garden eastward in Eden and "put man into the garden to dress it and keep it." God was still the real owner but let it out to man, and man possessed it on the ground of rental from God. It was man's while he kept the conditions of rental and under these conditions he was to have dominion. Hence his ownership was one of stewardship. This was the vision of the faithful from Adam to Moses. Melchizedek was a priest of the Most High God, "possessor of heaven and earth," and Abraham said, "I have lifted up my hand unto the Lord, the most high God, the possessor of heaven and earth." Thus Abraham clearly recognized his stewardship under God.

God has never relinquished his rightful claim, for He has declared "all the earth is mine." King David had a wonderful vision of stewardship in

1 Chron. 29 in that magnificent offering for the Temple.

"Wherefore David blessed Jehovah and said, Blessed be thou, O Jehovah. Thine is the greatness and the power and the glory and the victory and the majesty for all that is in the heavens and the earth is thine. Thine is the kingdom,—both riches and honor come from thee—but who are we that we should be able to offer so willingly after this sort? For all things come of thee and of thine own have we given thee. O Jehovah, our God, all this store—cometh of thy hand and is all thine own."

This idea of divine ownership is very clearly revealed in the following scriptures:

Ps. 24: "The earth is Jehovah's and the fullness thereof, the world and they that dwell therein."

Ps. 50:10-12: "For every beast of the forest is mine and the cattle upon a thousand hills. I know all the birds of the mountains and all the wild beasts of the field are mine. If I were hungry I would not tell thee, for the world is mine and the fulness thereof."

Hag. 2:6-8: "The silver is mine, and the gold is mine, saith Jehovah of Hosts."

The theistic principle, that God is the owner, was fully understood and universally recognized in Israel.

God's plans for his people Israel are briefly set forth in the following quotation from "Who owns the World," by Alger:

"Divine ownership of the land meant dominion over the fruitage of the land. This was recognized, and every year they gave a first tithe for the support of the priests and Levites. This was a perpetual guarantee and testimony that they were only tenants and not owners of the land.

2 "Their law then required a second tithe for the support of their national feasts. Besides the tithes there were twelve kinds of offerings.

3 "The most solemn and beautiful obligation ever laid on any people was their care for the poor. The olive trees could not be shaken twice. The vineyard could not be twice gathered. The second picking belonged to the poor. Sheaves of grain left by the reapers could not be gathered by the "owner" of the field. These gleanings were for the poor. Then every third year they were required to pay a third tithe for the poor.

"Every seventh year, by the authority of Him who owned the land, the land rested. The volunteer grain that year along with the olives and the grapes belonged to the poor.

"Every fiftieth year was the year of Jubilee. Every man of every generation was to have one complete opportunity to obtain the blessings of prosperity. Liberty was proclaimed throughout all the land to all the inhabitants thereof. Every debtor was discharged and every bondsman set free.

"These things are made possible only under the theistic theory of ownership. This was its practical working out in human experience."

This same principle of ownership is the doctrine as taught by Christ. Some have thought that our Lord said nothing about such matters, but when we read his words we discover that much of his preaching had to do with wealth, its ownership, and our relation to stewardship. Hear his bold declaration, "Ye can not serve God and mammon," that is, "money." Some one will say, "O yes, but we must eat and be clothed, and have a home, then lay up something for a rainy day." Now hear our Lord, Matt. 6:25-26:

"Therefore I say unto you, take no thought for your life, what ye shall eat or what ye shall put

on. Behold the fowls of the air, they sow not—yet your heavenly Father feedeth them. Are ye not much better than they? Why take ye thought of raiment? Consider the lilies—even Solomon, in all his glory, was not arrayed like one of these. Wherefore if God so clothed the grass of the field—shall He not much more clothe you, O ye of little faith? But seek ye first the kingdom of God and His righteousness and all these [temporal] things shall be added unto you.”

In other words recognize Divine ownership and be faithful as a true steward in everything which comes into your hand and see how easily God will provide for every need. What was the trouble with that young man who came to Christ as a seeker after light? His trouble was his wrong conception of true ownership, and he went away “sorrowful for he had great possessions.” Had this young man recognized his stewardship he would have had no trouble at all.

We have not time to give quotations of his many sayings on the question of money and riches, but please notice this parable in Matt. 21:33. Here we have the householder, a vineyard, let out to others, protected by a hedge, a winepress for the fruits, a tower for oversight. Then the householder rightfully seeks for his share of the fruits. Those men to whom he let his vineyard now claim ownership themselves, evil entreat his servants, until the very heir himself comes only to find rebellion even against the rightful owner. The lesson is very clear. God owned the vineyard. Our claim is only the right of rental. God the true owner has a right to expect his share. To withhold the fruit of our toil in God's world is unjust. To deny stewardship is really killing the heir to seize the inheritance for ourselves. Such husbandmen are in danger of losing the vineyard altogether.

This sense of stewardship is given as the real preventative for covetousness and the great protective force against the deceitfulness of riches. Luke 12:15: "Take heed and beware of covetousness: FOR a man's life consisteth not in the abundance of the things which he possesseth." Christ then gives the parable of the "rich fool" who saved for himself, and concludes in verse 21, "So is he that layeth up treasures for himself and is not rich toward God." What kind of a man is this? Hear God's own words to him. "*Thou fool*, this night thy soul shall be required of thee, then whose shall those things be which thou hast provided." How different it would have been had this man received a true conception of stewardship.

There is a strange bewitchment in personal possession, and Christ warned every one against the deceitfulness of riches. How he loved that beautiful young man of wealth! How our Lord would have cleared away from his heart that strange grip which wealth had fastened upon him! He placed the touchstone of gold to his heart, "sell what thou HAST," recognize that you own nothing, be a true steward for God, give yourself in true devotement, come follow me. How sad that he could not see the light and place his all on the altar of true devotion, instead of leaving the church sorrowful, going away still holding his wealth for himself. Then our Lord exclaimed, "How hardly shall they that have riches enter into the Kingdom of God." It is not money in itself, it is the love of money, which is the root of all evil. It is when the heart is set on gaining possession, to have and to hold for one's own pleasures or enjoyment, or to have for the mere possession, that wealth becomes a curse.

There is a strange mystic deceitfulness about money-love. This passion to have and possess for

ourselves is a strange allurement of the heart which is never satisfied. Many are captured, drawn as by a strange current of a mighty whirlpool into the vortex of this money loving age, and lost to all usefulness in the kingdom of Christ. This passion becomes so strong that the conscience is deadened, then they plunge headlong into speculating schemes of one kind or another. To rescue them from this awful passion seems almost impossible. How hardly shall they that trust in riches enter into the kingdom of God. It would seem that money which is most needful to carry forward the work of God is surrounded with the greatest peril to the soul.

Look for a moment at this strange deceitfulness of riches and what may be produced.

1. Wealth held as personal possession produces a peculiar independency of spirit which is contrary to the conditions needful to obtain salvation.

2. Then comes a certain sense of self-sufficiency which prevents humility, and humility is a soul attitude to find God in saving grace.

3. All this leads to a dictatorial judgment which insists on things being done according to their own plans.

4. A strange hardness of heart which shuts the ears to the cry of the needy. The soul is thus becoming encased in selfishness.

5. Then comes an evident blindness to spiritual things and no care for the future needs of the soul. Lost in the things of time and sense.

6. The soul is then filled with an increasing unsatisfied longing for more which can never be satisfied in possession.

7. A strange weakness which makes it impossible to give without grudging.

8. A deadened heart which justifies wrong means to accomplish its ends.

Thus it may be clearly seen how the love of

money is the great hindrance in the development of spiritual life. The deep sense of stewardship which brings obligation to render the first of our increase as a token of our faithfulness, has been divinely intended to hold the heart steady and deliver all from the deceitfulness of the love of mere gain. All are in danger. The preacher must not become a "hireling" and serve for gain. The worshipers in the pew must not abuse this world by saving and holding for themselves to their own destruction. All are stewards. None can escape this obligation. There are varied grades of stewardship. Christ speaks of "a wicked and slothful servant" or steward, of another as the "unfaithful steward," and then of the "faithful," to whom is committed the true riches.

Now study the 16th chapter of Luke and gather from this parable the Christ method of laying up treasures in heaven where no failure or loss can ever come. Here we have a man charged as an unfaithful steward. But even this unfaithful steward has sense enough to plan for the future when he may have his stewardship taken from him, and with his use of the goods in his possession makes friends who may care for him in his future need. Even his lord recognized his shrewdness in planning for his future. Christ concluded with these words, "Make to yourselves friends with the Mammon of unrighteousness." Not do as this "sharpener" did, but use his good judgment in planning for the future. In other words, be a faithful steward, and use the worldly gain to make friends which shall be able to help you when earthly possessions all must fail. All earthly things *must* fail for no one can take earthly possessions with him over the river of death. Heaven or heavenly beings are the only ones who can survive this shock which must come to all. Then if I can so use earthly

mammon, or money, so as to please God and gain his friendship, if I can invest my money in the work of redemption of lost men and women, and by its careful use convert its value into priceless redeemed souls, I have treasures in heaven; friendships over yonder which shall never pass away. Then with the earthly mammon I have the secret how to make friends who will receive me into the everlasting habitations. What a privilege. What an opportunity. In faithful stewardship, one can have such friendship with Jesus. Then by investing my time or my money I can have such precious friendship with redeemed souls. Friends to receive me into future happiness and home,—an everlasting habitation. Every dollar invested in the salvation of men is converted into eternal wealth, treasures in heaven, rich toward God, a good foundation against the time to come. Some are anxious to know that every dollar goes directly into evangelism. It makes little difference as to the reward. Those who stay at home with the stuff, or help pay the bills to support the holy war to keep others at the front, will have the same reward as those who are in the battle. It is all God's great cause and every department must have support to make the whole a success. Every dollar invested, even for the upkeep of the machinery,—a cup of cool water, a helping hand to a passing soldier, in the name of a disciple will in no wise lose its reward. Then let us keep up our heavenly investments they will bring great returns in a few brief years. "Good stewards of the manifold grace of God."

PART TWO.

TITHING, THE TOUCHSTONE

Will a man rob God? Mal. 3: ~~10~~ 9

What a startling question. How blunt and bold such a question as this. How unthinkable. One might conceive of a bad man robbing a store or bank, thinking to get away with the plunder to sustain life in some new location. But to rob God right in his presence with his knowledge of the same with no hope of escaping just judgment, would seem foolish indeed. Will a man rob God? God who is his best friend? The very One who owns all and giveth to all life and breath and all things to enjoy. A man might rob his enemy but how could he rob his friend, his heavenly father? Unthinkable.

Yet God declared that this is a fact. Men do rob God. How can this be? God himself answers, "In tithes and offerings."

1. Let us notice this bold charge, "Ye have robbed me in tithes." What a charge to bring against the church of God. I am startled. This is something more than unfaithfulness in service, it is open robbery. Taking that which does not belong to one by right. But robbery may go one step farther and cover withholding or keeping in our possession that which belongs to another. This charge of robbery must be justified by at least two facts.

First the question of ownership must be settled. Has God a right to claim ownership of everything we possess? Hear this; "The earth is the Lord's, and the fullness thereof; the world and they that

dwell therein." Why what reason for this? "For he hath founded it upon the seas, and established it upon the floods." The earth, the world the fullness thereof is the Lord's by right of creation and preservation. It is his for he hath made it and not we ourselves. He has founded it by his eternal laws of gravitation and force and preserves it in its course and action. Has he not then a right to claim a portion for himself? He most surely has.

In the very beginning God set apart one seventh of time and made it sacred. It is not so much the question of a particular day, as one seventh of our time, which belongs to God as his day in which we may worship the Creator of heaven and earth. The Sabbath or one seventh of time was so connected with the feasts under the law as to make a movable Sabbath. The fixed days for work the tenth, fourteenth and sixteenth of Abib make a weekly cycle Sabbath impossible under the law, but the law of one seventh of time was preserved as far as possible in harmony with the Sabbath provided in the feast days. When Christ was crucified these feast days were on time, Christ our Pass-over was crucified on time, and the women rested on the Sabbath according to the commandment. On the day following, the First Day of the week, they found their Lord alive, and on this *first day* of the week Christ appeared many times to his disciples after his resurrection. Then at Pentecost there was the double Sabbath which closed with the first day of the week which brought the next Sabbath, also, on what had been the first day of the week. From this on to the close of the year the Christians and the Jews who rejected the gospel were worshipping on the same day. The Christians kept up the weekly cycle Sabbath while the unbelieving Jews tried to maintain their feast, but with the dispersion of the Jews in A. D. 70 they

lost their temple and its worship. In modern times they have adopted the weekly cycle Sabbath and have chosen Saturday. There is no commandment to keep Saturday. While the Roman name for the first day of the week is Sunday, yet to the Christian it is the seventh of time or a Sabbath of rest in which we are to worship. The real claim is one seventh of our time or a Sabbath, the Hebrew word for seventh.

In the very beginning God also set apart for himself a portion of the fruit of the garden. The earth was the Lord's, God claimed his ownership, "LET them have dominion." Every tree of the garden was given to man for his food, except the tree of knowledge of good and evil. This tree God reserved for himself, and man must not touch it.

Here we find a law of stewardship in the very beginning. God could have claimed one seventh of man's toil, it surely would not have been hard or unreasonable. But to make it easy for man to reckon and show mercy it has not been suggested, but only one tenth of his income. Man tills the ground for increase. But who gave the seed corn? Not man, he does not know how. Who gave the fertile soil? Not man. Who makes the sun to shine? and the rain to fall? Not man. This is far removed from his power. What does man do? Only plants and tills God's soil. God furnishes the capital the forces for increase, and man gathers the harvest. Is it unreasonable for God to claim one tenth of the income? I think not. What would man expect under such conditions? Here is a man who owns a farm and rents it out for wheat or cotton. What part of the crop does he expect for his share for ownership of his land? Man generally wants from one third to one half when he rents and on shares. God only says **one tenth**. Isn't that gracious? If some men owned the land,

sunshine and rain, some of us would be compelled to move off the earth. If any one should hold back man's share of the crops the law would call it robbery. What should we expect from God who only claims a small portion for himself when we hold back from him and his work the tenth of our income? Yes, my brother the case is clear, the charge is sustained, withholding one tenth is robbery.

2. The second fact to be sustained is the revelation of law concerning ownership. Does the law clearly set forth that one tenth is the Lord's. Some one has said we are not under the law but under grace. Yes indeed we are under grace. But shall we sin because we are not under the law? God forbid. How shall we who are above the law of obligation through the law of love, continue to break the law and continue in sin? However tithing was the law of God before the law of Moses. Tithing dates back as far as Abraham to say the least. From our previous conclusions it seems to have been revealed in the garden of Eden. Every tree of the garden was given to man for his food, except one tree in the midst of the garden. This belonged to God himself. This tree was God's claim for rental or letting man have dominion of all the other trees. The fruit was delicious and beautiful, but did not God have the right to reserve this for his own glory and praise,—it may have been reserved for special service in devotion or holy incense in worship,—however man must not use it for himself. This we know: The garden was the Lord's. Man was the steward. God's portion man must not use for himself.

Abraham clearly recognized the divine ownership of the earth and that he was only God's steward to render unto God his rightful share. Turn to Genesis 14 and read from verse 17 to the 24th.

Here we have a revelation of Melchizedek as priest of the Most High God unto whom Abraham paid tithes of all. Abraham is called the father of the faithful, being justified by faith. Hence the Gospel begins in the faith of Abraham, who rejoiced to see the day of Christ and he saw it with gladness. We are of the seed of Abraham by faith in Christ. "If ye are Christ's then are ye Abraham's seed and heir according to the promise." Thus as Abraham practiced tithing his children with the full blessings of the Gospel could do nothing less. "If ye are the seed of Abraham, ye would do the works of Abraham." Abraham was a loyal tither and careful to notice that the Priest of the Most High God had his share of all the income and increase before any of the young men had their share, for "he paid tithes of all." Will a man rob God? This did not Abraham.

When we come to the law of the tithe there is no revelation of anything new or a plan put forth as seems clear with the law of the Sabbath. On the other hand the statement is made in the following words. Lev. 27:31 "And of 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 unto the Lord." It would seem that this was clearly understood by all as having been practiced, and needed only a reminder of this well understood fact. However under the law there were three tithes mentioned. The tithe for the Priesthood, the tithe to support the Annual feasts, and the tithe for the poor every third year. Of course the tithe to support the annual feast was done away with in Christ but may have some significance at our Christmas or camp meetings. However the poor must not be forgotten if the law of the land does not provide for their help. The law of the tithe for the priesthood has never been changed as far as I have been able to determine.

DID CHRIST ENDORSE TITHING?

What conclusion could be reached with the following facts. The Pharisees in the time of Christ were the strictest religious denomination and observed with the most careful endeavor all outward ceremonies and commandments. Christ never condemned any good thing they were willing to do, but said to his own, "Except your righteousness shall exceed the righteousness of the scribes and the Pharisees, ye shall in no wise enter into the kingdom of God." One important phase of their outward righteousness was tithing. Listen to his words again, Matt. 23:23, "For ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy and faith: These ye ought to have done and not to leave the other undone." Whatever construction may be placed upon these words, it is very clear that our Lord clearly approved their careful tithing even of the smallest matters. Six months or more before this in the home of Simon the Pharisee, our Lord uttered almost the very same words, Luke 11:42, "Woe unto you Pharisees for ye tithe mint and rue, and every herb, and pass over justice and the love of God: but these ought ye to have done and not to leave the other undone." Thus twice our Lord gave his approval to the law of the tithe. Mark well how he speaks of the tithe, "Ye pay tithes," "Ye tithe," not give the tithe. The tithe is a debt, our obligation, the tax or tribute money, or God's claim on our stewardship.

In Matt. 22:15-22 we have again his thought when confronted with their perplexing question. The Pharisees well knew that they must pay tribute, or the tithe into the Temple of the Priesthood, but the question was if they paid tribute to Cæsar would not this take the place of the tithe. Now listen to our Lord again as he takes a piece of

money with Cæsar's superscription thereon, "Render unto Cæsar the things which are Cæsar's and unto God the things that are God's." But what are the things which belong unto God? "The tithe is the Lord's, it is wholly the Lord's." This settles the question, yes indeed our Lord fully endorsed tithing as our debt. The tithe does not belong to us even as stewards, "it is wholly the Lord's," and we have no right or authority over the tithe, the Lord has settled that question as we shall see. However we must remember that the tithe is not the limit of our obligation. There are offerings. Christ does not praise any one for paying the tithe, he simply says this must not be left undone, but of the widow who put in all her living, he gives unlimited praise by declaring that she had given more than they all. He thus established the law of proportionate giving, "according to that a man hath, and not according to that he hath not." Ten dollars would be nothing according to what some men have, but it would be a liberal offering with a poor widow who has nothing. The tithe is not an offering but a proportionate amount according to our income and increase as an obligation of faithful stewardship. Hence tithing is the real touchstone of the heart by which evidence is obtained regarding our relation to personal possessions.

When we claim right to use the tithe according to our own judgment we forfeit our stewardship, for the tithe is the Lord's, and no one has a right to do as he pleases with the tithe, this must go where it was first intended.

It will not be needful for us to prove that the early church practiced tithing, although this is very clear. Paul in 1st Cor. 16:2 gave directions which can not be misunderstood. "Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be

no gatherings when I come." Here a given amount according to prosperity is clearly indicated. The smallest amount ever mentioned in the Scriptures is one tenth. The reason why Paul does not take up the question in detail and give laws on the tithe, is simply because it was not necessary for all had the words of Christ and the explicit statement of Scripture as well as the practice of Abraham.

As another has well said:

"As the Jews of the early church were used to the practice of the tithe so were the Gentiles of the heathen world. Dydimus of Alexandria, says, 'It was a Grecian custom to pay the tithes to the gods.' Herodotus and Xenophon give the same testimony. The Greeks called Apollo the 'tenth bearer' Diodorus Siculus, of the first century B. C. says 'the Phœnicians and the Carthaginians send a tenth each year to Hercules at Tyre.' The Romans called the tenth 'The Herculean portion.' Lucullus, a rich Roman consul and general, paid a tithe of all to the gods. Dionysius, a Greek historian in the days of Christ, says the same of the Pelagi. Pliny, a Roman author in the days of the apostles, says, 'The Ethiopians give a tenth to their gods before they buy or sell anything.' The testimony is overwhelming. Jew and Gentile alike were already well informed on this subject. The apostles wrote on subjects that needed attention,—like 'Justification by faith,' 'The holier life,' etc. Therefore any mention of the tithe would be incidental."

Time and space would fail us to give quotations from the early fathers, such as Clement, Justin Martyr, Irenæus, Tertullian and Cyprian, who through their writing gave mention of proportionate giving and tithes as the practice of the early Christians. Enough has been said and evidences given which make the Divine plan so unmistakable, we will conclude this point to take up another im-

portant matter namely, "What shall we do with the tithe?"

The following facts are clear. God owns the world. All men occupy God's world as stewards, —renters of God's earth. Christians have a double obligation, first from nature, and second from grace. The tithe is the Lord's. The tithe is the minimum of our obligation. The tithe is paid as our debt. To withhold the tithe is to take from God that which is not ours but God's. Now is not this *robbing God* of his share of the income or profits? Will a man rob God, whom he must meet in the judgment? If there has been carelessness in the past let no one do so again. Tithing really is the touchstone to faithful stewardship.

THE DIVINE PLAN FOR THE TITHE

"Bring all the tithe into the store house." Mal. 3

Some will question regarding the storehouse, and where we should pay the tithe. However it is a most important question and must have some consideration. We shall try to treat the question carefully but according to the Scriptures as we are able to understand them.

First of all notice that the tithe must be brought. No one should need urging, for the tithe is the Lord's. It is to be brought, which indicates that we are not to control the tithe, it is the Lord's. It is our first obligation, the debt we owe to God for our life and opportunity of gaining a living with his material blessings freely furnished in a world of advantages.

The tithe is to be brought into the storehouse, that there may be meat or plenty in the house of the Lord. If we go back to our father Abraham we shall discover his convictions on this question which will assist us in deciding the question. To whom did Abraham pay tithes? To Melchizedek a priest of

the Most High God. Turning to the seventh chapter of Hebrews we discover that he was a type of Christ. "Christ being not of the tribe of Levi was made a priest after the order of Melchizedek." It may assist us to contrast this Melchizedek with Christ the antitype. Now read the seventh chapter of Hebrews with the following facts:

Melchizedek a type of Christ.

1. Priest of most high God. v. 1.
2. King of Righteousness. v. 2.
3. King of Peace. v. 2.
4. No Priestly Genealogy. v. 3.
5. Like Unto Son of God. v. 3.
6. A priest Forever. v. 3.
7. He Blessed Abraham. v. 1.
8. He Tithed Abraham. v. 2.

Abraham type of Christian.

1. Justified by faith. Gal. III.
2. Paid tithes to Melchizedek.

Christ antitype of Melchizedek.

1. Priest of most high God. v. 26.
2. Sun of Righteousness. Mal. 4:2.
3. Prince of Peace. Is. 9:6.
4. No priestly genealogy. v. 11-16.
5. Son of God. v. 28.
6. Priest forever. v. 17.
7. Blesses His people. v. 25.
8. Tithes His people. v. 8.

Christian, antitype of Abraham.

Justified by faith. Gal. III.

What is the conclusion? That the seed of Abraham by faith in Christ will pay tithes to the Great High Priest, even Christ. How can this be done? Only by paying tithes to the representatives of Christ, his ministers to carry forward His work in the world.

Under the law the tithe was paid to the priest-

hood. But Levi representing the priesthood under the law paid tithes unto Melchizedek through Abraham. In Christ the order of priesthood was changed from the Aaronic priestly order to the order of Melchizedek of which Christ is the fulfillment. If our Lord is not to receive the tithe then the force of the Apostle's argument is broken. Then the tithe must be paid to the representatives of Christ or his ministers who are responsible for his work in the earth. Where then can I pay my tithe? To those who gather the funds in the church or denomination of which I am a member. In other words the tithe belongs to the ministry in the church of which I am a part.

This is more clearly brought out in the teaching of Paul in 1st. Cor. 9:13. "Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers of the altar." In this statement the apostle brings forward the order of the tithe under the law for the support of the gospel.

Then with this conclusion that the priesthood was supported by tithes, even so he adds in the next verse "Even so hath our Lord ORDAINED that they which preach the gospel shall live of the gospel." We can come to no other conclusion than this, that our Lord in his teaching had instructed his disciples along this line of tithing. The minister should live from the tithe of the people, and those who received the gospel would gladly give this support through the tithes and offerings.

Remember the storehouse then, is for the support of the whole ministry in the Christian body of which I am a part. The local church may become the storehouse provided this local church is faithful in its obligations to the ministry of which it is a part. Otherwise the local church can not be a storehouse. No local church can have full con-

trol of the tithes, for the tithe is the Lord's and must be used in the support of the Lord's ministers. However the local church may become a faithful channel through loyalty to the District and General interests.

Should all tithe? Indeed they should both saint and sinner. The tithe is what every one owes for the life lived and the blessings which flow with it in a beautiful world of opportunity. If all must tithe what can we say of the Christian who refuses to pay his tithe? What did God himself say? "Ye have robbed me in tithes and offerings."

Let us not dwell too long on the curse which must follow but rather consider how God has tried to induce his people to practice tithing. Consider his gracious promises.

"Prove me now herewith and see if I will not open you the windows of heaven, and POUR you out a blessing, that there shall not be room enough to receive it."

First here are open windows of heaven. This reminds us of the ancient flood when the windows of heaven were opened and the fountains of the great deep were broken up. Floods. Floods. Overflowing blessings. Pour you out. Not sprinkle. Poured out through open windows of heaven. Such prosperity which shall go beyond all our expectations and provisions to receive. Then God promises to exercise special protection, "I will rebuke the devourer for your sakes, and he shall not destroy the fruit of your ground." Further than this he declares that there shall be no ultimate failure, "neither shall your vine cast her fruit before the time in the field." God's purpose is to bless with such a blessing until these people become noted for prosperity. "And all nations shall call you blessed: for ye shall be a delightful land, saith the Lord of Hosts." Let us put God to the test and stay

with it until these promises are verified. If there should be a half-hearted effort in trying to work out this promise, doubtless disaster might follow. But with careful loyalty and continued faithfulness, I must believe the Word of the Lord, and accept his challenge.

Tithing becomes a strange touchstone of the heart and a self-evident test of true stewardship. Christ was faithful in even the smaller things than the tithe. When the critics of our Lord were gathering the half-shekel for the support of the temple, they came to Peter and enquired, "Doth your teacher pay the half-shekel?" Peter did not hesitate or try to explain but quickly replied, "Yea."

"Yes indeed men." But could he have been so prompt had they neglected the more important matters of tithes? Christ so taught his people stewardship with its obligations to God the owner of heaven and earth, that they refrained from calling anything which they possessed as their own. The faithful steward knows full well that everything belongs to God, he must carefully handle that which is another's. The faithful steward gladly proves his faithfulness by this touchstone of loyal tithing of his income and his increase. Then as a faithful steward he holds the balance in the fear of God and uses it for his glory. Again let me repeat, the one tenth is "wholly the Lord's" as rental, our debt for his capital used, the nine tenths is also the Lord's but he lets us have that back to use for his glory. O wondrous plan. O Lord how glorious thou art.

PART THREE

A FEW QUESTIONS ON TITHING

"Prove all things, hold fast that which is good."

In preaching on tithing many questions have been asked which I have tried to answer. Among the most important I am including the following list with answers.

1. *Should everyone tithe?*

Answer. Yes indeed. Both saint and sinner, rich and poor. For all are partakers of the material blessings in God's world. "He maketh his sun to shine upon the evil and the good" and "his rain to fall upon the just and the unjust." All must remember his commandments to do them.

2. *What should one tithe, and what is the correct method for tithing?*

Answer. All net income and all increase from prosperity.

3. *Should preachers of the gospel tithe?*

Answer. Yes for they should practice what they preach and set the example. The Levites who received tithes were in turn expected to tithe their income.

4. *What is the net income?*

Answer. Wage earners have little trouble as they should tithe the income. If the salary is \$25 a week the tithe would be \$2.50. If the salary is \$2,000 per year the tithe would be \$200 for the year. If there is expense in connection with the salary then this may be deducted. To illustrate. A rural mail delivery clerk receiving \$1800 per year may deduct the expense of his car used in delivering the mail. A doctor may deduct from his gross income the expense for his transportation and medicines used in his practice, before tith-

ing the real income. For the farmer, if it is difficult to keep books, may tithe an estimate amount for the living of the family, and then after deducting the expense of seed and harvesting the crop tithe the balance. To illustrate a farmer with four in the family would estimate an expense of nearly \$1,000 as the family expense, then tithe all the eggs, butter, and milk sold. Do the same with all increase of stock sold. If the cotton crop is 20 bales for the season at \$125 per bale the gross income would be \$2,500. After deducting the price of the seed, cultivating and harvesting, tithe the balance.

The same principle used with the farmer will apply to the business man. However many of our loyal tithers gladly practice tithing their gross income without deducting any expense, which of course is very commendable indeed, and will assure the greater blessing, for the Lord loveth a loyal tither and a cheerful giver.

5. *Should one tithe if he is in debt?*

Answer. I am sure he should, if he ever expects to get out of debt. If there is debt without any material assets, there is still life and advantage of the sunshine and rain, and the price of the living should be tithed. Some years ago I awoke to the fact that I was over \$3,000 in debt with no material assets with which to pay. After praying all night I made my covenant with God to pay two tenths of my income and remain in the ministry and trust God. After six long years of sacrificing and saving I was able to pay the last dollar of debt with every penny of interest money. I had only a little furniture and living in a cheap rented home, but wife and I were happy that day. How God has blessed our poor hearts. It pays to tithe, even in debt.

6. *Is not the tithe an offering under the gospel?*

Answer. No. The tithe is a debt we owe God

under the gospel as in the time of Abraham who *paid* tithes to Melchizedek. In the gospel he giveth more grace. Could I think of doing less with more grace than under the law? No. More grace would naturally bring more obligation.

7. *What is the difference between tithing the income and the increase?*

Answer. Our income is what we receive from our labor, or principal invested. Our increase is the advanced amount of the principal. To illustrate. Should one have a home for which he paid \$2,000 and in five years he sells it for \$3,000, he should tithe the advanced returns of \$1,000 and invest the balance \$2,900. If one pays \$1,000 for bonds and in ten years sells the same for \$2,000 simply tithe the \$1,000. Of course it is supposed that the principal has been tithed in the previous tithe before the savings. Receiving an inheritance the amount received should be tithed, the balance used or invested.

8. *If I own my own home why should I not deduct the rent before tithing?*

Answer. Because the principle invested in the home would bring income if otherwise invested, and must be included in the living of the family. One having several rented homes may deduct taxes and up keep but not the interest, for the rent becomes the interest on the investment.

9. *How can one tithe when there is no stated income?*

Answer. If there is no stated income then tithe what ever comes into your hand. A loyal tither will put God to the test which will assure divine favor.

10. *Should gifts as well as legacies be tithed?*

Answer. Yes, to be sure. If my toil and income from my saving must be tithed, most assuredly gifts which cost me nothing should be tithed.

11. *Should we pay the tithe before deducting current expenses?*

Answer. If these expenses are personal or connected with the support of the family, we should first take the tithe, and live on the balance. With a small income and a large family this may seem almost impossible but try it and see how the Lord will provide. "Seek ye first the Kingdom of God and all these things [temporal things, for eating and clothing] shall be added." Read Matt. 6:24-30.

12. *Can a faithful steward have control of the tithe and determine its use?*

Answer. Strictly speaking we must answer no. For the tithe is the debt which the steward owes to his Lord and the tithe is not the steward's at all, but the "tithe is wholly the Lord's." Where there is no correct system of tithing in the church then one may be compelled to pay his tithe in the best possible way, but only for the support of the ministry.

13. *Do you think that Christ practiced tithing?*

Answer. I think he did for the following reasons. First, he approved tithing and said that tithing the smallest things should not be left undone, Matt. 23:23. Again he said that we should render unto God the things that are God's, and we know among the things which are God's is the tithe, "the tithe is wholly the Lord's." Moreover we know from Peter's testimony that our Lord paid the smaller tribute for the support of the temple which he still regarded as his Father's house. The Pharisees tried to catch him on this small tribute money, if he had not been a loyal tither how quickly they would have pounced upon him with their criticism. Surely he would not have commanded us not to leave tithing undone, if he himself had not practiced tithing.

14. *Are we not taught in the gospel that all we*

have is the Lord's? Then why say one tenth is the Lord's?

Answer. We do not say one tenth is the Lord's, but the tithe is the Lord's. One tenth is the minimum, but tithing may cover one, two or more tenths of our income. A true steward pays his tithe to prove his faithfulness in handling the nine tenths which is not his but another's. The tithe is the price of stewardship.

15. *Here is an important question. I am working only half time and my income does not support my family. Shall I begin now or wait until I am working full time?*

Answer. This is a trying question indeed. But I am persuaded that it is better to do right at any cost, and never do wrong that good may come. While it may seem a little strange, yet I am convinced it would be better to begin right now to tithe. Take no anxious thought or worry but put God to the test, "Prove me now herewith and see" what He will do. If it costs \$20 a week to live and on half time only ten is received, I believe \$9 with the blessing of heaven will pay more bills than the full \$10 in disobedience.

16. *Is not tithing merely legal? And how can it bring spiritual blessing under the gospel?*

Answer. Tithing is no more legal than any other obligation or duty. God has promised all spiritual blessings on the ground of obedience. While we are justified by faith and sanctified by faith and kept by faith yet none of these blessings or favors are given without obedience to known conditions. We are saved by faith alone, but faith is only possible on the ground of heart conditions of repentance. We are sanctified through faith, but faith to sanctify must flow from a full devoted and consecrated heart to all the will of God. Doing God's will is the open door to spiritual knowledge.

"If any man will do his will he shall know," is the challenge of the Christ. Some have said when the church is spiritual then the finance will come, some truth to be sure, but God has put the question differently. "Bring all the tithes and I will open the windows of heaven." Tithing binds the heart in constant remembrance of God who is the owner of all things and the giver of every good and perfect gift. Thus tithing helps to clear the conscience and open the way for heaven's blessing by laying a foundation and background for our prayers.

17. *Will universal tithing by the whole church solve the financial problems in the church?*

Answer. Doubtless it would, as faithful tithers are universally forward in giving offerings. We must never think of limiting our obligations to the tithe, for offerings will be needed and God has a right to expect them. However all tithers are hilarious givers so when all the tithes are gathered in, and the windows of heaven opened offerings will come in abundance. This will solve the problems.

18. *Should the tithes be mixed with the offerings and placed in one account?*

Answer. Doubtless the tithes should be kept in an account by themselves. This of course would be a matter of expediency in a well planned tithing system in the church. Until the general church of which the local church is a part, shall take up the question and order some well directed plan for the tithes each local congregation must work out the best system possible to carry forward the work.

19. *Is tithing a moral obligation under the New Testament?*

Answer. This question has been answered in the other answers given. Personally I believe it is. God seems to have associated tithing with the moral conditions of the heart. Withholding the

tithe is robbing God. Bringing the tithe opens the windows of heaven. When the light has come, and one fails to walk in the light there is generally loss of spiritual life and backsliding from God. In faithful tithing there is universal spiritual blessing, as all who have practiced tithing will gladly testify. God has gladly taken the burden of proving this, "Prove me now herewith," in other words put me to the test. While tithing may seem added light to a few holiness people, yet generally sanctified people are such hilarious givers, they usually provide for the gospel in a generous way. When once tithing is mentioned all God's holy people gladly adopt this delightful system to be sure that they are giving offerings which is their delight.

20. *Should tithing be made a test to church membership?*

Answer. Please allow me to state this question just a little differently. Suppose we put it this way. Should all members of the church agree to tithe when they unite with the church? Why should they not agree to do right? In present church covenants for membership we ask the people to agree to give of their means for the support of the gospel. Why should they not agree to tithe? and give offerings as well. Would it not be a blessing if all would tithe? Then why not all agree to do it at once?

PART FOUR

A FEW TESTIMONIALS ON TITHING

From the Bible.

"Melchizedek received tithes." "Abraham paid tithes." This was over 400 years before Moses.

In the law it was said, "The tithe is holy unto the Lord." God himself commanded, "Bring all the tithes into the storehouse." Mal. 3:10.

Christ speaking on tithing said, "Ye pay tithes of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy and faith: these ye ought to have done, and not to leave the other undone." Then every one ought to tithe.

In the early church tithing was not only practiced, but they brought all and laid at the Apostle's feet. No man said that the "things which he possessed was his own." Stewardship was understood and recognized in the fullest sense.

The Early Church.

After the first few centuries the early church seems to have drifted from this deep sense of stewardship and then Cyprian exclaimed, "Now we do not even give tithes of our patrimony, and when commanded of God to give we purchase and amass." Chrysostom cries in sorrow, "O what a shame. That which was no matter among the Jews should be pretended to be such among Christians. If there was danger, then, in omitting tithes, think how great must be the danger now." Then Saint Ambrose rings so clear, "The Lord commanded our tithes to be paid every year. He has given you nine parts but has reserved the tenth

for himself, and if you give not the tenth part to Him he will take away from you the nine parts. Whosoever is not willing to give those tithes to God which he has kept back, fears not God and knows not what true repentance and confession mean."

Later Thinkers.

John Knox, "Our Lord in the Gospel, speaking of tithes, said these ye ought to have done and not to leave the other undone."

Chas. H. Spurgeon once said, "We cannot expect to prosper if we are dishonest with God. He can easily measure back to us as we measure out to him. Hence happy are they who, being saved by grace, bring him all the tithes, for peace and prosperity shall be their portion."

That great Boston preacher whose faith and example have drawn many thousands to deeper spiritual things, Dr. A. J. Gordon once questioned, "May it not be that the best system of education which can be devised is that of training Christians to set apart one tenth of their income to the Lord?"

It would be impossible to give just quotations and glad testimonies of living preachers who are most earnest in advocating tithes and then offerings as the Scriptural method of supporting the Gospel, they are so many that many books could not contain these forceful utterances. As some one has well said, "He is not rich who lays up much, but he is rich who lays out much. God's treasury is man's opportunity."

Some Noted Tithers.

It is said that Mrs. Russell Sage was a loyal tither when a poor school teacher in the country, with a salary of only \$200 per year. Then from the fortune of her husband gave more than one hundred millions for the benefit of humanity.

William Colgate like Jacob, pledged the Lord in his youth that of all he received one tenth should be set apart for the glory of God. He left home when young, found his way to New York. He obtained work in a soap factory where he was rapidly advanced until he became president. The various products which carry his name are too well known to mention. He honored God with the first fruits of all his income and increase. He first gave the one tenth, then two tenths, then followed with three and four and five tenths of his income, until he was giving all his income to establish institutions of learning of which Colgate University bears his name. How marvelous the prosperity with God as the partner.

Quoting the words of another.

"It is said that John D. Rockefeller, the financial wizard of the world, began tithing at eight years of age, then a very poor lad. He is now rounding out a long life and has amassed more than a billion of wealth and has bequeathed a half billion to the poor, Christianity and for educational and scientific research.

"Rockefeller has been severely criticised because of his colossal fortune and great success. Has his success been greater than God has promised to those who accept His challenge? Jacob, too, incurred the displeasure of his father-in-law, Laban, and aroused his jealousy and suspicion because of his rapidly increasing wealth, compelling him to leave his presence. Who can tell but that if you and I had accepted God's challenge at eight years of age that we, too, might not have been rich?"

Personal Experiences.

It may look a little hard to tithe small incomes when the income will hardly pay the bills. However years ago I had so many tithers in a few

churches which I served as pastor that I was greatly influenced with its power and blessing. One of my parishioners gave all his fortune in one year for the spread of the Gospel, thinking that his Lord might return that very Fall. This seemed foolish and simple, but he started out again with nothing, but pledged to give God one tenth of all he received. In a few years he had more than he had given away.

In a campaign to raise money for an eastern college, I visited a small New England village for an evening service. It was a stormy evening, and only a few came out to the service. To my astonishment the offering amounted to something over \$1,000. I think it reached near \$1200. I found in the pledges one for \$150 from a widow with nine children. I knew this lady, for years before I had officiated at her marriage. Now left a widow with these nine children to support the youngest possibly three or four years of age. I was invited home with them for entertainment that night. I could hardly sleep when I saw the struggles through which they were passing to even obtain a living for all that great family. I vowed to the friend who was with me that in morning I would relieve this poor widow of this pledge which she must have given under the pressure of the service that night. At the breakfast table at a proper time I approached the question with courtesy and mentioned what was on my heart. I shall never forget her look and kind reply.

As she looked at me so earnestly, she said, "Please, Brother Goodwin, do not deprive us of this great joy. You know we are loyal tithers, and the girls and I, after you retired considered the matter in prayer, and came to the conclusion that we could do even better than that, and so have decided to increase our pledge and want to make it this morn-

ing \$175. The girls may want to attend this school themselves." As the tears ran down my cheeks, I could only say, "Well, of course Sister W— you do just as you think the dear Lord would have you do." This furnished a living testimony which was greatly used in that campaign to the glory of God.

I was pastor some years ago in an Eastern city, and standing one day in front of my rented home, in conversation with my landlord who was also a member of my church, and then a faithful tither. He told me this story which runs about as follows:

The first evening after his marriage with his young wife they were down at the table planning their finances. As he began, he said to Ada, "It will take so much for rent, so much for groceries, and so on, and we want to save at least one dollar each week." "But Charles," said Ada, "we must take out one dollar first, for the tithe is the Lord's and we must not rob God." "But listen," Charles exclaimed, "I give as much as anyone with my income in my church and we cannot afford to put in one dollar in the collection and hope to save enough to get a home. You know my income is only \$10 a week now, and to take out one dollar will only leave us nine to live on and save for the home." Ada then grew grave and earnest, "But Charles, I have always been taught to tithe and the tithe is the Lord's, this is our debt to God, we cannot give until we have paid our debt to God. We can not hope to prosper or have a home if we rob God. I can get on better with the nine dollars if God has his share than with the ten and rob God of his tithe." This was indeed becoming serious. Charles thought for a moment, and then said, "Now Ada if you feel that way about it of course we shall do just as you say and take out the one tenth first, and if God does prosper us (like Jacob of

old, you see) and we do get a home so we can rent one tenement and have it all paid for, we will agree here tonight to give God two tenths of our income." As a happy smile came over the face of this young bride, she exclaimed, "God will do it, Charles, and we shall see." Then he added we have this home all paid for and have been giving our two tenths for two years. We hope to pay five tenths before long."

As I finished preaching one day, not long ago, a young man arose and abruptly broke into the service and declared he must testify. Exclaiming, "Preach it Dr. Goodwin. Preach it. I must testify." His story ran about as follows: "I was working for \$25 a week when I got converted, and at once began to tithe although I never had much light on the question. But God blessed me and I was very happy in my new found joy. Then my income was increased to \$35 and then to \$50 and I gave the tenth into the collection plate. Then my salary was increased to \$60 per week. It seemed to me that \$6 was too much. This was so much more than any one else was giving in the church, and this was about one fourth of the preacher's income. So I cut down just a little, but kept up my attendance and every one seemed to think I was all right and the best giver in the whole church. After a time, so strangely, I lost my job. But before this I had lost my experience. In the struggle I backslid completely and did not longer attend church. As I was walking down the street one day in my hunt for work, something seemed to say to me, 'Didn't you have work when you were tithing?' Then I declared if God would give me another job what ever the pay might be he should have his share, the one tenth. In a few days I got a job of work for \$20 per week. I took it and gave my one tenth to the Lord and found my lost peace and joy.

Then my income was advanced to \$35, then \$50, then \$60. Now I was so glad to pay the \$6. Now my income has been raised to \$75 per week and God gets his share every time.

This young man then shouted at the top of his voice, "The preachers are to blame for it. O, if I had only had the light. Preach it men. Preach it; the church needs the light."