

TITHING

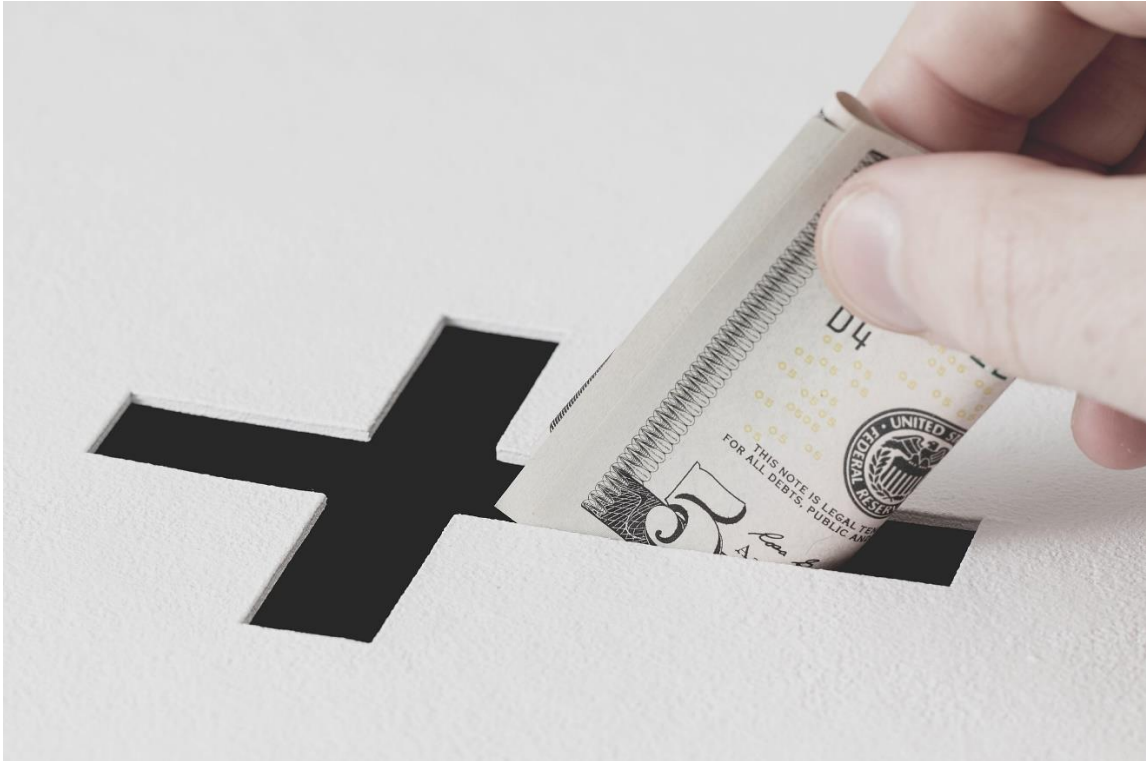


TABLE OF CONTENTS

TABLE OF CONTENTS2
TABLE OF AUTHORITIES2
1 Introduction4
2 Definition.....4
3 Tithing in the Old Testament4
3.1 Exodus 30:13-15: The Temple Tax4
3.2 Lev. 27:30-32: Tithe is food4
3.3 Deuteronomy 14:22-26: Crops5
3.4 Malachi 3:8-10: Blessings Poured Out5
4 Tithing in the New Testament.....6
4.1 Matt. 23:23: Jesus and the Tithe6
4.2 1 Cor. 16:2: Collection for the saints7
4.3 2 Corinthians 9:6-7: The Cheerful Giver7
**5 How Some Christian Churches are Deceiving You About What “Increase” means in The
Biblical Requirement to Tithe.....7**
6 Tithing as a form of “membership dues”10
7 A compromise approach based on love.....11
8 Resources for further reading and research.....11

TABLE OF AUTHORITIES

Constitutional Provisions

Art. 1, § 2, cl. 3, § 9, cl. 4 8

Statutes

3 Stat. 587, sect. 7 10
Corporation Excise Tax Act of 1909..... 8

Cases

Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926) 8
Brushaber v. Union P. R. Co., 240 U.S. 1, 17 8
Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185 8
Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.– 7
Edwards v. Cuba Railroad, 268 U.S. 628, 633 8
Eisner v. Macomber, 252 U.S. 189, 207 8
Goodrich v. Edwards, 255 U.S. 527, 535 8
Irwin v. Gavit, 268 U.S. 161, 167 8
License Cases, 5 How. 583 10
Merchants’ L. & T. Co. v. Smietanka, 255 U.S. 509, 219 8
Miles v. Safe Deposit Co., 259 U.S. 247, 252-253..... 8

Pollock v. Farmer’s Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup.St.Rep. 673, 158 U.S. 601, 39 L.Ed. 1108, 15 Sup.Ct.Rep. 912	8
Pollock v. Farmers’ Loan & Trust Co., 158 U.S. 601	8
Southern Pacific Co. v. Lowe, 247 U.S. 330, 335	8
Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)	8
Stratton’s Independence v. Howbert, 231 U.S. 399, 415	8
Stratton’s Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136.....	8
Thorpe v. R. & B. Railroad Co., 27 Vt. 143.....	10
U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913)	8
United States v. Phellis, 257 U.S. 156, 169.....	8
United States v. Supplee-Biddle Co., 265 U.S. 189, 194	8

Other Authorities

1040NR Attachment, Form #09.077	11
Bobbie Houston.....	9
Brook Stockton, Retired Christian Pastor with over 50 years in ministry	9
Derek Prince.....	9
Enough is Enough, Rival Nations	4
How Churches are Lying to You About What “Increase” means in The Biblical Requirement to Tithe, SEDM.....	11
How State Nationals Volunteer to Pay Income Tax, Form #08.024, pp. 94-96	8
How to File Returns, Form #09.074.....	11
Juanita Bynum.....	9
Larry Burkett.....	9
Last Temple, Rival Nations.....	4
Laws of the Bible, Form #13.001, Section 3	7
Mormon Church (LDS).....	8
New Covenant.....	6
Non-Resident Non-Person Position, Form #05.020	11
Paula White	9
Procedure to File Returns, Form #09.075	11
Proof that Involuntary Income Taxes on Your Labor are Slavery, Form #05.055	8
Tithing is not for Christians, Rival Nation	11
U.S. Supreme Court	10
W-8SUB, Form #04.231	11
Why Most Latter day Saints Are Over paying Their Tithing By 1000s Of Dollars, Mormon Discussion, Inc.....	8

1

2 **1 Introduction**

3 This document describes the biblical definition of tithing, compares biblical tithing to taxation, and reaches a reasonable
4 compromise (balance or balanced application) that preserves the church while not destroying our own lives in the process.

5 **2 Definition**

6 The idea of a tithe comes from the Old Testament Hebrew word which means the “tenth part” of something. The word
7 “tithe” (ma’ser) is only used 12 times in the Old Testament but the duty impacted every Israeli during the course of their
8 life.

9 Tithing filled a very specific purpose as it provided for these ministers in charge of temple services. These men (not
10 women) were in charge of the temple complex, its furniture, its maintenance, the ministry of reconciliation, the national
11 choir and musical compositions, teaching the nation about true religion, and policing the temple with swords in hand
12 (Psalm 149:6). In times of war, the Levites became the “tip of the spear” in the nation’s armed forces (2 Chronicles 20).
13 Out of all twelve of the tribes of Israel, the Levites were different from the other eleven (Joshua 13:33). All the other tribes
14 were given large territories in Canaan, but the Levites were only given small plots of land among the other 11 tribes where
15 they could plant gardens and pasture a few livestock. The reason given for this arrangement was because the LORD God
16 was their inheritance (Deuteronomy 18:2). Instead of working the land, they had the special responsibility of servicing the
17 needs of the Temple. Because they had no means to grow large fields of wheat and vegetable for income purposes, God
18 instructed the other eleven tribes to tithe every tenth of their food to the Levites (Numbers 18:21).

19 **3 Tithing in the Old Testament**

20 **3.1 Exodus 30:13-15: The Temple Tax**

21 What about the Temple tax, wasn’t that a tithe of money?

22 *¹³ This is what everyone among those who are numbered shall give: half a shekel according to the shekel of the
23 sanctuary (a shekel is twenty gerahs). The half-shekel shall be an offering to the LORD. ¹⁴ Everyone included
24 among those who are numbered, from twenty years old and above, shall give an ^{1a} offering to the LORD. ¹⁵ The
25 rich shall not give more and the poor shall not give less than half a shekel, when you give an offering to the
26 LORD, to make atonement for yourselves.
27 [Gen. 30:13-15, Bible, NKJV]*

28 The Temple tax was a flat-rate tax on the produce of the land given at the time of a census. Rich people were not to give
29 more than the flat rate (of a half-shekel) and poor people were to not give less. This tax amounted to about three or four
30 days of wages for the average Hebrew. The Temple¹ and the Temple system² have already been done away with. While
31 sometimes confused with a tithe, the Temple tax was not a percent and also was abolished with the death and resurrection
32 of Jesus.

33 **3.2 Lev. 27:30-32: Tithe is food**

34 *³⁰ And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD’s. It is holy
35 to the LORD. ³¹ If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. ³² And concerning
36 the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD.
37 [Lev. 27:30-32, Bible, NKJV]*

38 If a shepherd only had nine animals they wouldn’t pay a tithe, likewise, if they had 19 animals they would only tithe one
39 animal. Right away you can notice that a tithe was not money. A tithe was from the commodities of wheat, barley, and
40 fruits. This makes sense since the Levites could not grow large amounts of wheat for income puposes. Since all other

¹ See: *Enough is Enough*, Rival Nations; <https://www.rivalnations.org/enoughisenough-temples/>.

² See: *Last Temple*, Rival Nations; <https://www.rivalnations.org/last-temple/>.

1 eleven tribes supplied one-tenth of their food to the Levites, it provided them with the necessities of life in an agrarian
2 society.

3 The tithe was for the Levites. Most “teachers” were Levites. At the time of Christ, however, religious men from other tribal
4 backgrounds could be teachers and rabbis depending on their devotion to the Word of God.

5 **3.3 Deuteronomy 14:22-26: Crops**

6 *Tithing Principles*

7 ² “You shall truly tithe all the increase of your grain that the field produces year by year. ²³And you shall eat
8 before the Lord your God, in the place where He chooses to make His name abide, the tithe of your grain and
9 your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the Lord
10 your God always. ²⁴But if the journey is too long for you, so that you are not able to carry the tithe, or if the
11 place where the Lord your God chooses to put His name is too far from you, when the Lord your God has
12 blessed you, ²⁵ then you shall exchange it for money, take the money in your hand, and go to the place which the
13 Lord your God chooses. ²⁶ And you shall spend that money for whatever your heart desires: for oxen or sheep,
14 for wine or similar drink, for whatever your heart desires; you shall eat there before the Lord your God, and
15 you shall rejoice, you and your household. ²⁷ You shall not forsake the Levite who is within your gates, for he
16 has no part nor inheritance with you.

17 ²⁸ “At the end of every third year you shall bring out the tithe of your produce of that year and store it up within
18 your gates. ²⁹ And the Levite, because he has no portion nor inheritance with you, and the stranger and the
19 fatherless and the widow who are within your gates, may come and eat and be satisfied, that the Lord your God
20 may bless you in all the work of your hand which you do.
21 [[Deut. 14:22-30](#), Bible, NKJV]

22 Once again, you’ll see that a tithe is grain and part of ingathering the harvest, but here the Israelites are instructed
23 (permitted) to convert the food (agricultural commodities) to money if the journey was too far or if their tithe was too large
24 to haul to the nation’s graineries. Notice also something very important: this tithe was intended for them to eat and enjoy as
25 part of celebrating one of the Jewish festivals such as Passover or Pentecost. Every three years, the tithe was to be given to
26 the Levitical priesthood, but the other two years, it was to be eaten as a celebration (Deuteronomy 14:28-29; 26:12-14).
27 That means that the tithe only went to the temple every third year (not every week). As the nation matured and developed a
28 stable monetary system, other professions emerged other than shepherding and farming. In the NT Period, tithing money to
29 fulfill the obligation of tithing emerged as a Jewish tradition.

30 **3.4 Malachi 3:8-10: Blessings Poured Out**

31 A favorite verse among modern mandatory church “tithe” proponents is Malachi 3:10. Consider the background of this text.
32 Giving a tithe was absolute law for Israel, but toward the end of OT prophetic period the nation became slack in their duties
33 to law neglecting or nullifying the mandatory tithe.

34 God rebuked the nation for its inexcusable neglect of the mandatory tithe – considered robbery by the LORD (3:9). He
35 challenged them to revive this obligation and see the LORD provide an abundance rain and bountiful harvest so the farmers
36 not only survived but thrived. Read and study context of this passage of scripture. Terms like “fruits of your ground,” “vine
37 cast her fruit” and “time in the field” is evidence the tithe had little to do with shekels at this time in Hebrew history.

38 In a stern rebuke, God addresses the Israelites who had turned to worshipping demonic idols. Here we read of a threat which
39 is spoken by an angry God who became the Victim of the people’s covetousness and theft to the injury of the nation’s
40 ministry of reconciliation.

41 *Do Not Rob God*

42 ⁸ “Will a man rob God?
43 Yet you have robbed Me!
44 But you say,
45 ‘In what way have we robbed You?’
46 In tithes and offerings.
47 ⁹ You are cursed with a curse,
48 For you have robbed Me,
49 Even this whole nation.
50 ¹⁰ Bring all the tithes into the storehouse,

1 *That there may be food in My house,*
2 *And try Me now in this,"*
3 *Says the LORD of hosts,*
4 *"If I will not open for you the windows of heaven*
5 *And pour out for you such blessing*
6 *That there will not be room enough to receive it.*
7 *[Mal. 3:8-10, Bible, NKJV]*

8 In the Old Testament, blessings and curses largely related to whether or not the law was being kept. Here we see again that
9 a tithe is food (foodstuff, or agricultural commodities) meant to be kept (gathered and deposited) in the Temple storehouses
10 for the Levites, the poor, the strangers, and the widows (Malachi 3:5, Deuteronomy 14:28-29). Because Israel withheld her
11 tithes, she was guilty of ignoring the needs of these three groups and stealing from God.

12 God opposes abusing ministers and oppressing the poor.

13 The blessing referred to in this passage is rainfall, which in turn is necessary to produce an abundant harvest.

14 Deuteronomy 28:12 says that God keeps rain in his "rich treasury in heavens" which provides needed moisture for crop
15 growth. God here is saying that He will "open the floodgates of heaven and pour out" the rain, overturning the drought and
16 poor harvests that Haggai reports (1:6; 2:16,19).

17 It is a disservice to misinterpret this passage to mean that giving money to a church will yield blessings. This verse has a
18 specific application, meant for a specific people, during a specific time in history. A 10th of the agricultural harvest was
19 given to the Levites. When the people kept the law, obedience empowered God to bless His people with more crops.

20 This verse is not instructing North American Evangelical Christians to test God by tithing 10% of their income or to pay
21 "seed money" to their local church.

22 There is no promise here to New Covenant believers. Under the New Covenant, God replaced entire sacrificial system with
23 a voluntary system of worship. Since the church era has no Temple with a Levitical system, there is no NT legal
24 requirement for a mandatory tithe.

25 *"By him therefore let us offer the sacrifice of praise to God continually, that is, the fruit of our lips giving*
26 *thanks to his name. But to do good and to communicate (share financially) forget not: for with such sacrifices*
27 *God is well pleased."*
28 *[Hebrews 13:15-16], Bible, NKJV]*

29 **4 Tithing in the New Testament**

30 The law of tithing in the Old Testament, like the requirement of the Sabbath, is not repeated in the New Testament. We
31 live in an era of grace rather than law.

32 **4.1 Matt. 23:23: Jesus and the Tithe**

33 While the idea of a tithe is clearly an Old Testament requirement under the old covenant law, when Jesus is talking to the
34 Pharisees (a sect of Jews) he mentions a tithe.

35 ²³ *"Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have*
36 *neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without*
37 *leaving the others undone.*
38 *[Matt. 23:23, Bible, NKJV]*

39 Two things are of note. One, Jesus is talking to Jews still under the law during a time when the Temple still existed and was
40 being used. Two, no money is mentioned as being a tithe; Jesus only mentions plants used for food. The items mentioned
41 for a tithe are items from a garden. So, if we really want to be Biblical when a church leader asks for a tithe, we can give
42 them a salad. In addition, however, Jesus ordered Peter to go fishing and to fetch a coin out of the fish's mouth to pay the
43 temple tax which Peter inadvertently obligated our Lord to discharge. Matt.17: 24-27.

44 Scripture is clear, a tithe is meant to be food to eat or to subsidize the church administration.

4.2 1 Cor. 16:2: Collection for the saints

Collection for the Saints

*16 Now concerning the collection for the saints, as I have given orders to the churches of Galatia, so you must do also: ² On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come. ³ And when I come, whomever you approve by your letters I will send to bear your gift to Jerusalem. ⁴ But if it is fitting that I go also, they will go with me.
[1 Cor. 16:2, Bible, NKJV]*

Note somewhere that the phrase “first day of the week” would be better translated “on the First-Day Sabbath” or Sunday – the true Sabbath and a restoration of the creation Sabbath; that is, the Seventh Day was God’s day of rest, and the first day of man’s existence; that is, Adam’s first day of life was a Sabbath.

This passage brings out four points: we should give individually, regularly, methodically and proportionately.

4.3 2 Corinthians 9:6-7: The Cheerful Giver

The Cheerful Giver

*⁶ But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. ⁷ So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.
[2 Corinthians 9:6-7, Bible, NKJV]*

5 How Some Christian Churches are Deceiving You About What “Increase” means in The Biblical Requirement to Tithe

On the one hand, hyper-grace dispensational churches will tell you that the Old Testament is repealed, and yet when the rubber meets the road and they need money, they will tell you that mandatory tithe is still law FOR YOU. Either the entire Old Testament is law for the modern Christian or NONE of it is law. You can’t have it both ways. Only God, as the supreme Lawgiver can make or change law. See more on the lawlessness and anarchism of dispensational hypergrace churches at:

[Laws of the Bible, Form #13.001, Section 3](https://sedm.org/Litigation/09-Reference/LawsOfTheBible.pdf)
<https://sedm.org/Litigation/09-Reference/LawsOfTheBible.pdf>

Further, some Bible translations say “one tenth” is the tithe and others don’t qualify it at all. Using Deut. 14:22-26 as an example, the NIV version says one tenth while the New King James version doesn’t. Which is more correct?

There also the problem of defining what “increase” means in Deuteronomy 14:22. Does it mean PROFIT or GROSS?

The word “increase” (tebuw’ah) means “produce” or “revenue” of crops whether abundant or sparce. If the field produced 100 bushels of wheat the farmer had to tithe ten bushels. If his field yielded 50 bushels, he had to tithe 5 bushels.

The intended biblical meaning seems to be GROSS and not PROFIT only. The Sixteenth Amendment, on the other hand, even to this day authorizes an income tax ONLY on PROFIT and not ALL EARNINGS or GROSS. In secular terms, the tithe was a direct tax on the produce, not on “profit.”

Consider the following in light of U.S. law. America’s commercial tax system is much different than Israel’s economic system. First, America’s system of taxation is based on . . .

“We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.–), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term “income’ has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s Independence v. Howbert,

1 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume there is not difference in its
2 meaning as used in the two acts.”
3 [Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

4 “The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, “from
5 [271 U.S. 174] whatever source derived,” without apportionment among the several states and without regard
6 to any census or enumeration. It was not the purpose or effect of that amendment to bring any new subject
7 within the taxing power. Congress already had power to tax all incomes. But taxes on incomes from some
8 sources had been held to be “direct taxes” within the meaning of the constitutional requirement as to
9 apportionment. Art. 1, § 2, cl. 3, § 9, cl. 4; Pollock v. Farmers’ Loan & Trust Co., 158 U.S. 601. The
10 Amendment relieved from that requirement, and obliterated the distinction in that respect between taxes on
11 income that are direct taxes and those that are not, and so put on the same basis all incomes “from whatever
12 source derived.” Brushaber v. Union P. R. Co., 240 U.S. 1, 17. “Income” has been taken to mean the same
13 thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various
14 revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants’ L. & T. Co.
15 v. Smietanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as
16 gain derived from capital, from labor, or from both combined, including profit gained through sale or
17 conversion of capital. Stratton’s Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers
18 Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and
19 applied repeatedly. See, e.g., Merchants’ L. & T. Co. v. Smietanka, supra; 518; Goodrich v. Edwards, 255 U.S.
20 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United
21 States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavit, 268 U.S. 161, 167; Edwards v. Cuba Railroad,
22 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given
23 controlling weight. Eisner v. Macomber, supra, 206. [271 U.S. 175]”
24 [Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)]

25 NOTE that if the income tax WAS UPON GROSS and included labor as property, then the tax would be a tax on
26 PROPERTY and not PROFIT DERIVED from property, and thus UNCONSTITUTIONAL:

27 “As repeatedly pointed out by this court, the Corporation Tax Law of 1909..imposed an excise or privilege tax,
28 and not in any sense, a tax upon property or upon income merely as income. It was enacted in view of the
29 decision of Pollock v. Farmer’s Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup.St.Rep. 673, 158 U.S. 601,
30 39 L.Ed. 1108, 15 Sup.Ct.Rep. 912, which held the income tax provisions of a previous law to be
31 unconstitutional because amounting in effect to a direct tax upon property within the meaning of the
32 Constitution, and because not apportioned in the manner required by that instrument.”
33 [U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913)]

34 So, LIKE the corrupt IRS, which insists (pretends, purports, falsely advances the theory) that ALL earnings are “gross
35 income”, even though it is only profit from labor by people OTHER than yourself that are “gross income”, churches are
36 lying to you about what “increase” means in the context of tithing.

37 We conclude in the following that if you declare earnings from labor as profit, you are volunteering to make taxable that
38 which is NOT taxable:

- 39 1. [How State Nationals Volunteer to Pay Income Tax](https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf), Form #08.024, pp. 94-96
- 40 <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
- 41 2. [Proof that Involuntary Income Taxes on Your Labor are Slavery](https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/), Form #05.055** (Member Subscriptions)
- 42 <https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/>

43 In the context of the Mormon Church (LDS), the following video proves how they are engaging in this fraud as well to
44 maximize their revenues. This video is produced by an ex-Mormon lawyer about the law of tithe in the LDS church:

[Why Most Latter day Saints Are Over paying Their Tithing By 1000s Of Dollars](https://youtu.be/hIU0SmyVwtU), Mormon Discussion, Inc
<https://youtu.be/hIU0SmyVwtU>

45 So what we have in truth is institutionalized covetousness in the Christian Church and the LDS church in violation of the
46 Ten Commandments.

47 “For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their
48 greediness, and pierced themselves through with many sorrows.”
49 [1 Tim. 6:10, Bible, NKJV]

50 Here is what NikeInsights says on the subject as a Pastor with over 50 years in Christian Ministry and a PhD in Theology:

1 *How can you tithe when you haven't earned a gold or silver dollar your entire life?*

2 *How do you tithe digits that depreciate the minute they are in your account?*

3 *How do you tithe during a period of rapid inflation when it everything doubles in value?*

4 *How does the average Christian tithe without destroying his future?*

5 *How do you tithe when the government takes 60% of your income in taxation?*

6 *How do you tithe something based on the "faith and credit" of the United States?*

7 *You're correct, we are being lied to by the State and by churchmen.*
8 *[Brook Stockton, Retired Christian Pastor with over 50 years in ministry;*
9 <http://nikeinsights.famguardian.org/>]

10 According to Barna, the average Christian does not tithe 10% of their income to their church. In fact, only 21% of
11 Christians said they give 10% or more of their income, while 25% said they do not give financially at all. The majority of
12 Christians give in lower or less predictable amounts. [What Is a Tithe? New Data on Perceptions of the 10 Percent – Barna](#)
13 [Group](#)

14 It's a mess out there!!!

15 Other surveys in the past have shown that healthy influential churches have a majority of members tithing 10% of their
16 income (but, is that net or gross?) Like all surveys, people tend to quote that which fits their bias. Don't let that happen here
17 though you may be absolutely correct. In 1995, the average good church member gave 2.5% of his gross income to the
18 church. In retirement communities, the yield is even less.

19 <https://www.vancopayments.com/egiving/church-giving-statistics-tithing#chapter-1>

20 Larry Burkett held up an impossible standard for modern Christians "Proverbs 3:9-10 says that God has asked for our first
21 fruits, which is the first and best of all that we receive. That means we should tithe from our total income before taxes
22 (gross). One man said, "What do you want God to bless — your net or your gross?"
23 (<https://www.yourjourneyresources.com/Tithing-s/78.htm>)

24 Paula White and other female "pastors" advocate a strict 10% tithe on one's gross income (produce) – an impossibility for
25 the average American.

26 Lusty Pentecostal ministry urge their viewers to give "seed money" to the church and then produce a few letters from some
27 who prospered after they gave "seed money" to the ministry . . . but, strangely, they never report the ruin of the gullible.

28 Televangelist Juanita Bynum is defending ministry offering 7-session prayer training course for \$1500, a price critics called
29 "outrageous."

30 Bobbie Houston: If you don't give money to Hillsong you're robbing God's "heart for the earth"

31 Derek Prince - The Tithe Is Just The Beginning Of Our Giving

32 Learn more

33 [1 What is Tithe, Barna.com ; https://www.barna.com/research/what-is-a-tithe/](#)

34 [2 Tithing: What should the church teach its members about giving?, Baptist Press; https://www.baptistpress.com/resource-library/news/tithing-what-should-the-church-teach-its-members-about-giving/](#)



1

2 If Christians shouldn't trust the government, should they believe a pastor who works for the government as a 501c3
3 government corporation that has surrendered the headship of Christ to the government?

4 **6 Tithing as a form of "membership dues"**

5 The secular U.S. Supreme Court declared that taxation is based on the idea of membership in a group or collective.

6 *When one becomes a member of society, he necessarily parts with some rights or privileges which, as an*
7 *individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the*
8 *preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants*
9 *with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the*
10 *common good." This does not confer power upon the whole people to control rights which are purely and*
11 *exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of*
12 *laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure*
13 *another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere*
14 *tuio ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice*
15 *Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent*
16 *in every sovereignty, . . . that is to say, . . . the power to govern men and things." Under these powers the*
17 *government regulates the conduct of its citizens one towards another, and the manner in which each shall use*
18 *his own property, when such regulation becomes necessary for the public good. In their exercise it has been*
19 *customary in England from time immemorial, and in this country from its first colonization, to regulate ferries,*
20 *common carriers, hackmen, bakers, millers, wharfingers, innkeepers, &c., and in so doing to fix a maximum of*
21 *charge to be made for services rendered, accommodations furnished, and articles sold. To this day, statutes are*
22 *to be found in many of the States upon some or all these subjects; and we think it has never yet been*
23 *successfully contended that such legislation came within any of the constitutional prohibitions against*
24 *interference with private property. With the Fifth Amendment in force, Congress, in 1820, conferred power*
25 *upon the city of Washington "to regulate . . . the rates of wharfage at private wharves, . . . the sweeping of*
26 *chimneys, and to fix the rates of fees therefor, . . . and the weight and quality of bread," 3 Stat. 587, sect. 7; and,*
27 *in 1848, "to make all necessary regulations respecting hackney carriages and the rates of fare of the same, and*
28 *the rates of hauling by cartmen, wagoners, carmen, and draymen, and the rates of commission of auctioneers,"*
29 *9 id. 224, sect. 2.*

30 [Munn v. Illinois, 94 U.S. 113 (1876),
31 SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

32 From a secular perspective, tithing to a church can be viewed essentially as "membership dues" to preserve a meeting place,
33 resources, food, and staff needed to conduct the affairs of the group.

7 A compromise approach based on love

Christians who want to please the Lord often have questions about tithing. The dictionary defines the word “tithe” as “a tenth part of something paid as a voluntary contribution or as a tax especially for the support of a religious establishment.” It was a common practice in the Old Testament and was required of members of the nation of Israel.

Many Christians believe that this principle of giving one-tenth should be carried over to the New Testament in giving to the church and other Christian organizations. Billy Graham would fit into this category. He has said,

“We have found in our own home, as have thousands of others, that God’s blessing upon the nine-tenths, when we tithe, helps it to go farther than ten-tenths without His blessing.”

However, even then the question as to whether to tithe from one’s net or gross income is not answered in Scripture, nor is the question of whether to give it all to the local church or to include other ministries. We feel that such decisions should be based on personal conviction and not church coercion.

Other Christians who tithe do so simply because they respect the Old Testament principle and find it a helpful place to begin in their giving. They do not believe, however, that tithing is a New Testament obligation. It is not mentioned in the New Testament except where it is describing Old Testament practices or in the Gospels where Jesus is addressing people who were under the Old Testament law. Note Jesus’ comments to the Pharisees in [Luke 11:42](#).

The matter of your giving is between you and God, and He always takes into account our circumstances. He knows when they are beyond our power to direct and control. The important thing is that we see giving as a privilege and not a burden. New Testament commands are not options. However, your giving should not be out of a sense of duty, but rather out of love for the Lord and a desire to see His kingdom advanced.

Should you decide to use 10 percent as a guide, we suggest that it should be 10% of GROSS. We also suggest that if you do tithe in this manner, you should take the PROFIT approach towards income taxation and filing as a nonresident alien so that you can be more generous with your church and in helping your loved ones, as documented in:

1. *Non-Resident Non-Person Position*, Form #05.020-how to live and work as a non-resident non-person.
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
2. *How to File Returns*, Form #09.074-detailed procedures on filing as a nonresident.
<https://sedm.org/product/filing-returns-form-09-074/>
3. *Procedure to File Returns*, Form #09.075** (Member Subscription) -slide show describing how to file as a nonresident
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
4. *1040NR Attachment*, Form #09.077-attach this to your 1040NR tax return.
<https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>
5. *W-8SUB*, Form #04.231-how to handle your withholding
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>

The deeper question, you see, is this: What has priority in our lives? Is Christ really first—or do we put ourselves and our own desires first? Make sure Christ is first in your life, and then ask Him to guide you.

8 Resources for further reading and research

We encourage you to read the following links on the subject of tithing if you would like to examine the subject of this document further:

1. *Tithing is not for Christians*, Rival Nation
<https://www.rivalnations.org/tithing-not-for-christians/>
2. *How Churches are Lying to You About What “Increase” means in The Biblical Requirement to Tithe*, SEDM
<https://sedm.org/how-churches-are-lying-to-you-about-what-increase-means-in-the-requirement-to-tithe/>