

TITHING AND DOMINION

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I Tithing and Christian Reconstruction

It is urgently important that we think of *Christian reconstruction*, but our thinking cannot be idle talk: it must be both Biblical and also practically applied in our daily life. There are many people ready to eliminate statism, but they have nothing but wishing to replace it. How then will independent schools, private welfare, and individual initiative deal with the vast complex of our social problems? Already most of our Christian conservative causes, and Christian schools, are continually short of funds. What is the answer?

In any advanced social order, social financing is a major public necessity. The social order cannot exist without a vast network of social institutions which require financing and support. If a Christian concept of social financing is lacking, then the state moves in quickly to supply the lack and gain the social control which results. Social financing means social power.

The Bible provides, as the foundation law in the practical realm of a godly social order, the law of the *tithe*. To understand the tithe, it is important to know that Biblical law has *no property tax*; the right to tax real property is implicitly denied to the state, because the state has no title to the earth. Repeatedly, the Bible declares, "The earth is the LORD'S" (Exodus 9:29, Deut. 10:14, Ps. 24:1, I Cor. 10:26, etc.); therefore, only God can tax the earth. For the state to claim the right to tax the earth is for the state to make itself the god and the creator of the earth, whereas the state is instead God's ministry of justice (Romans 12:1-8).

The immunity of land from taxation by the state meant liberty. A man could not be dispossessed of his land; every man had a basic security in his property. As H.B. Rand, in his *Digest of Biblical Law*, pointed out, "It was impossible to dispossess men of their inheritance under the law of the Lord as no taxes were levied against land. Regardless of a man's personal commitments he could not disinherit his family by being dispossessed of his land forever." The land is not the property of the state, and no state therefore has the right under God to levy

taxes against God's possessions. The Bible cites it as a sign of tyranny when the state claims the right to take as much as God, i.e., a tithe, or ten percent of one's increase. Thus, Samuel said of the tyrant, "He will, besides, take a tenth of your grain crop and of your vineyards and give it to his officers and to his servants . . . He will appropriate a tenth of your flocks, too, and you yourselves will become his servants" (I Samuel 8:15, 17, Berkeley Version). Today, civil government takes more than a tenth of our income: it takes about 45 percent!

When America was colonized, the settlers in every colony made Biblical law their basic law. There was no tax on property: this was basic to Biblical liberty. The inscription on the Liberty Bell is taken from the Biblical land law: "proclaim liberty throughout all the land unto all the inhabitants thereof" (Lev. 25:10).

In the first session of the Continental Congress in 1774, Congress denied that Parliament could tax real property. Gottfried Dietze has summarized the American opinion then: "As to property, the delegates felt it should be free from seizure and taxation." The property tax came in very slowly, and it appeared first in New England, coinciding with the spread of Deism and Unitarianism, as well as atheism. Such anti-Christian men saw the state as man's savior, and as a result they favored placing more and more power in the hands of the state. The South was the last area to accept the property tax, and it was largely forced on the South by post Civil War Reconstruction. Moreover, as far as possible, when the property tax was adopted in the pre-civil War era, conservative elements limited it to the county and retained the legal requirements that only owners of real property could vote on the county level.

Today, the property tax is in effect a rent for the use of our own land; the state has the power of confiscation for non-payment, and also the "right" of eminent domain. This is, in terms of the Bible, a mark of tyranny, as both the law, and the story of Naboth's vineyard, makes clear.

The tithe is God's tax for the use of the earth; it is *not* a gift to God. Only when the giving exceeds ten percent is it called a gift and a "freewill offering" (Deut. 16:10, 11; Ex. 36:7, Lev. 22:21, etc.). The tithe is required of *all* men by God. Failure to pay the tithe brings on God's curse; yielding God His due results in so great "a blessing, that there should not be room enough to receive it" (Mal. 3:8-10).

The tithe was used for a variety of purposes. It supported the religious and educational institutions of Israel, and also of colonial and early America. In fact, in the United States the tithe was for many years legally binding on all men, and failure to pay it was a civil offense. The tithe supported the churches, Christian schools, and colleges. When Virginia repealed such a law, which made payment of the tithe mandatory, George Washington expressed his disapproval in a letter to George Mason, October 3, 1785. He believed, he said, in "making people pay toward the support of that which they profess."

The position Washington took was one which the early church had established as soon as any country became Christian. State laws began to require tithes from the 4th century on, because it was believed that a country could only deny God His tax at its peril, and therefore the various civil governments required all their citizens to pay tithes, not to the state but to the church. From the end of the 18th century, and especially in the last century, such laws have steadily disappeared as a result of the atheistic and revolutionary movements of our times.

In the early years of this country, virtually the only taxing power of the federal government was duties and excise taxes; the taxing powers of the states and counties were also exceedingly small. The total take in taxes was originally scarcely more than one percent. The functions of civil government were very limited: justice and defense, mainly, plus the mails. The tithe and giving took care of most religious and social needs, voluntarily and economically.

Before going further, let us examine briefly now and again later, the Biblical law concerning the tithe. The tithe is described in Lev. 27:30-33. A tenth of all produce or production is claimed by God as His due and is holy or set apart for Him. If the owner wanted to retain this tenth in its original form, i.e., as fruit or grain, he could do so by paying its value plus a fifth.

This tithe belongs to God, not to the church, nor to the producer. It cannot be given to an apostate church without being given thereby *against* God, not to Him. It must be given therefore to godly causes. The priests and Levites, to whom it was originally given, had charge of religion, education, and various other functions. The tithe was paid six years in seven, the seventh being a rest for the land and the people.

But there was a second tithe, called also the festival tithe (Deut. 14:22-27, 16:3, 13, 16). The purpose of this tithe was to rejoice before the Lord, "and thou shalt bestow the money for whatsoever thy soul desireth" in order to "rejoice, thou and thy household: and the Levite that is within thy gates." This second tax required by God was thus for the family's pleasure.

There was also a third tithe (Deut. 14:28f.), every third year, or twice in seven years. Some scholars feel that the correct reading makes this a substitute for the second tithe in the appointed year. Henry Lansdell, in *The Tithe in Scripture*, called attention to I Tobit 1: 6-8 (in the Apocrypha), and to Josephus (*Antiquities*, bk. IV), as well as to Jerome (*Commentary on Ezekiel*, XIV, i, 565) and Chrysostom (*Homily lxiv on Matt. xx. 27*), to hold that a tithe in addition to the first two was meant. Maimonides in the 12th century held that this third tithe was the second tithe shared, but Aben Ezra disagreed. This tithe was a kind of social welfare tithe, to be shared with lowly foreigners, not as a hand-out, but in common feasting and rejoicing before the Lord. As Lansdell pointed out, Christ did not repeal the laws of tithing (pp. 117-126).

Jesus did not condemn the Pharisees for tithing: “these ought ye to have done, and not to leave the other undone”, that is, “the weightier matters of the law, judgment (justice), mercy, and faith” (Matt. 23:23). Chrysostom declared, “If under the law it were dangerous to neglect tithes, consider how great a danger there is now” (*Hom. iv. in Eph. ii*). Joseph Bingham, in *The Antiquities of the Christian Church*, wrote of the early church that “the ancients believed the law about tithes not to be merely a ceremonial or political command, but of moral and perpetual obligation.”

Now, what did the tithe do? *First* of all, the tithe was an admission that the earth is the Lord’s not the state’s, and the only legitimate tax on land is by Almighty God. The tithe established property as a right and privilege under God; but with God as the absolute owner. As Rand noted, “Nowhere in the Bible is there any indication that property rights are to ever be abolished. On the contrary, such rights are emphasized and safeguards are placed around that property to protect a man in his possessions. Liberty for the individual is non-existent apart from freedom of possession and the protection of personal holdings and property, with adequate compensation for its loss or destruction.”

Second, when men forsake God’s law and His sovereign claim as Lord of the earth, they are cursed by Him and sold into bondage (I Sam. 8, Mal. 3: 8-10). What belongs to God must be rendered to God. We cannot have God’s blessing if we deny Him His due, the first tithe in particular. To be blessed by God, we must obey God.

Third, the tithe made a free society possible. If every true Christian tithed today, we could build vast numbers of new and truly Christian churches, Christian schools, and colleges, and we could counteract socialism by Christian reconstruction, by creating Christian institutions and a growing area of Christian independence. Consider the resources for Christian reconstruction if only 25 families tithed faithfully! Socialism grows as Christian independence declines. As long as people are slaves within, they will demand slavery in their social order. The alternative to a godly society, as God made clear to Samuel, is one in which men, having forsaken God, make man their lord. And, when their decision finally comes home to them, and they cry out to God, God refuses at that late date to hear them (I Sam. 8: 18). The time for repentance and reconstruction is before judgment strikes. Conscientious and intelligently administered tithing by even a small minority can do much to reconstruct a land.

Fourth, the tithe is thus the financial basis of reconstruction. Good wishes, votes, letter-writing, attendance at meetings, all have their place, but they are not enough. Reconstruction requires a financial foundation, and this the tithe provides. The tithe can recreate the necessary Christian institutions.

Fifth, the tithe restores the necessary economic basis to society: it asserts the absolute lordship and ownership of God over the earth, and the God-given nature of private ownership under God. To pay the tithe is to deny the foundations of statism. To pay the tithe means therefore also, not only the practical steps possible towards Christian reconstruction, but also the sure blessing of God in our battle against socialism. Having now sided with God, we have sided with victory.

Sixth, the tithe restores the necessary spiritual basis to Christian action. Today, many people do give generously to various causes, but their giving is impulsive and emotional. They like to give to a church or program which provides excitement, and Hollywoodish production, and the best press-agentry, gets the money. When people are disillusioned with such a project, they move on to look for another exciting and glamorous action. But the law of the tithe makes clear it is God's money and must go to God's causes, to Christian worship, education, outreach, and reconstruction. The tithe cannot be channelled to 'exciting' causes but to godly causes, to solid, steady, consistently Biblical causes. And the tithe must bear the whole burden of Christian reconstruction. Conservative giving goes much of the time to fighting against the inroads of the enemy, which is of course necessary; the tithe goes for reconstruction.

Seventh, the tithe restores power to the little man. Today, it is the rich man who dominates most causes; his money counts; he can donate a hundred thousand or a million and make his influence felt. But a thousand little men who tithe can far outweigh the rich man. They can keep a Christian cause from being dominated by a handful. Tithing is the way for the little man to have power with God's blessing. A hundred men paying an average tithe of \$100 a month means \$10,000 monthly, which means that a relatively small group is capable of great things and will gain God's blessing in the process. Socialism has filled a void vacated by Christians. The spread of Unitarianism and atheism in the United States was closely followed by the spread of socialism. It was not by accident that the early American socialist of 1800-1860 attacked the tithe. To break down tithing meant that another source of social financing had to be forthcoming, the central civil government. And it was the total social impact of the little man's tithe that was so over-powering: the millionaires were few, but the little people were many. Make no mistake about it: social financing is a social necessity. It will either be done by an irresponsible and godless state, or it will be done by godly men, who, through Biblically grounded administration and godly wisdom, will further social order, true churches, Christian education, and a society flourishing in liberty under God.

II

The Foundation of Christian Reconstruction

In any advanced social order, social financing is a major public necessity in order to maintain a vast network of social institutions which require financing and support.

Historically, there have been in the main two means of social financing: *first*, by state taxation and then state control and maintenance of the various social institutions which must be maintained, and *second*, by the law of the tithe, whereby the tithe, as God's tax, is used to maintain education, welfare, religious institutions, and a variety of social functions.

Earlier, the tithe barn was a familiar aspect of the Western world. Religious foundations (lay and religious orders) ministered to a variety of needs, providing welfare, education, hospitals, orphanages, grants to the arts, and much more. Until World War II, gleaning was a familiar part of American rural life in some areas. Organizations like Goodwill Industries had applied the gleaning principal to urban life. Education as a state function is a relatively modern concept. Through the depression of 1907, welfare in the U.S. was taken care of by churches, foundations, and various similar agencies; it was Pendergast, in Kansas City, who saw the political potentialities of welfare as an instrument of political power and instituted the first tax-supported welfare program. Other civil units saw the possibilities of political power in welfare and quickly followed suit.

The law of the tithe was gradually eliminated in America (over Washington's disagreement), and gradually replaced by state taxes, in particular the previously unknown property tax. The revolutionary ferment from Europe was largely behind the desire for state action. After 1860, this revolutionary influence merged with still another influence, Darwin's doctrine of evolution.

Social Darwinism led to the application of ruthless egoism (as against Christian faith) to the economic world, and the "robber barons" emerged. In a congressional investigation during President Buchanan's term, members of Con-

gress referred to Vanderbilt, *not* as a capitalist, in fact, they denied him that title: he was a government manipulator, i.e., his wealth came from government contracts gained by manipulating politicians. But with social Darwinism, the new breed began to deny all social responsibility and formed a working alliance with the state in order to exploit the people and all natural resources. Since then, this socialistic alliance of big business with big government has added to itself big labor, big foundations, and statist education to make up our modern establishment, with big churches as the chaplains of this new order. We are dealing with amoral power today, power which allies itself with power against the weak. As a result, socialism is the best means ever devised to give more power to the powerful, and to make the rich richer. There are, incidentally, more millionaires in the Soviet Union today than in Russia under the czars, but the middle class is gone, and the workers are far poorer.

Social Darwinism meant a denial of social responsibilities by the socialist industrialists. When the demand for these social functions became too great, the answer of social Darwinism was to tax the middle classes and the poor to maintain education, welfare, and all things else. The middle classes are being now steadily expropriated of their possessions on the plea that the needs of the people require it.

True. The needs of the people do require something, but the statist "something" is the destruction, first, of the middle classes to provide for the lower classes, second, the destruction of the lower classes to provide for the state, and third, civil war within the establishment as social cannibalism sets in. Socialism, moreover, because it is by nature a parasitic economy, is also imperialistic. It exercises an imperial confiscation towards its people, and it must also expand and get fresh territories in order to gain fresh resources. The Soviet Union has been and must continue to be a ruthlessly imperialistic power to survive. A parasite, when it destroys one host body, requires another to survive.

The social functions of statism, of socialism, are thus aspects of its imperialism and parasitism. When the state assumes social functions, its purpose is statist; the state is more concerned with its survival than with the survival of some people, or a class of people. The statist assumption of social functions removes responsibility from the people and promotes social isolation. The statist talks largely about loving mankind but acts in actual contempt of man. He accuses the orthodox Christian of holding to a low view of man, because the Christian believes man is a sinner, but Christians hold that man is a *responsible* sinner, not a conditioned reflex. It is the Christian who requires man to be responsible, whereas the statist makes the state responsible.

The tithe has a major social function which needs restoring. It is futile to rail against statism if we have no alternative to the state assumption of social responsibilities. The Christian who tithes, and sees that his tithe goes to godly

causes, is engaged in true social reconstruction. By his tithe money and his activity he makes possible the development of Christian churches, schools, colleges, welfare agencies, and other necessary social functions. The negativists, who have merely campaigned against statism, have steadily lost ground since 1950. Those Christians who have concerned themselves with Christian reconstruction have since 1950 established a vast number of Christian schools as well as other agencies. Within fifteen years, almost 30% of America's grade school children were no longer in the statist schools.

What we must do is, *first*, to tithe, and, *second*, to allocate our tithe to godly agencies. Godly agencies means far more than the church. The Old Testament tithe went to the priests and Levites. The priests and Levites had a variety of functions in Israel: religious in the sense of ministering in the sanctuary, and religious in the sense of providing godly education, music, welfare, and necessary godly assistance to civil authorities. The realm of the godly, of the Christian, is broader than the church. To limit Christ's realm to the church is not Biblical; it is pietism, a surrender of Christ's kingship over the world. The purpose of the tithe must be to establish that kingship.

This means stewardship. We are not our own: we belong to God, and all our possessions and wealth are a trust from Him.

This trust means, *first*, a responsibility to care for our own, our families. We have a responsibility under God to care for our parents, and for our children. The family is the world's greatest welfare agency, and the most successful. What the federal government has done in welfare is small and trifling compared to what the families of America do daily, caring for their own, relieving family distresses, providing medical care and education for one another, and so on. No civil government could begin to finance what the families underwrite daily. The family's welfare program, for all its failures from time to time, is proportionately the world's most successful operation by an incomparable margin.

Beyond a certain point, however, the family cannot care for its own without sin. If children are delinquent and reject authority, or if they grow up and depart from the faith, we cannot subsidize them in their sin without sharing in their guilt. They cannot be partakers or heirs of what is the Lord's inheritance. But, within the circle of faith, the family must care for its own.

Second, as we go outside the family, the minimum requirement of God's law is the tithe, God's tax on man. The tithe can be used as we, under God, feel led to use it, provided always the receiving agencies are doing the Lord's work in their areas. We need to assess the need for Christian reconstruction and then conscientiously support those agencies which we believe best further it: a church, an organization dedicated to creationism, or the cause of Christian education, missions, Christian scholarship, and so on.

In all this, we must be mindful that the cause is reconstruction. We have an obligation under God to bring all things into captivity to Christ, and under His dominion, to establish Christian order. Too many Christians are engaged in fighting a local, small battle, if they are fighting at all. But we are in the midst of total war and must be engaged with total dedication and a total plan. Without this perspective, we waste much of our time, activity, and money.

There are many who say, how can I pay my taxes and still tithe? (Incidentally, many who are rich and many who are poor are tithing and still paying their taxes.) But you have *no* alternative. Are you going to wait for the state to lower its taxes? The state will never lower its taxes, nor will the people permit it to, as long as the necessary social functions are left in the hands of the state. We have higher taxes because most people demand them, and they demand the services the taxes provide. People only oppose higher taxes for themselves; they favor “soaking” the rich, soaking the unions, the railroads, the oil companies, the telephone company, anyone and everyone except themselves. The problem most legislators face is the unrelenting pressure for higher taxes from people who are demanding new services for themselves at public expense, and this always means taxes.

We cannot wait for taxes to be lowered. We must begin now, *not* merely to tithe but to begin Christian reconstruction with our tithe, to re-establish the necessary social functions as Christian action.

We need to do this in delight and anticipation of a godly order; we also need to do it in fear of the consequences if we do not. Either we work to establish a godly order, or we go down into the hell of total statism. We need, moreover, to fear God. Most people are afraid of prison if they fail to pay their taxes, or of confiscation of property at the least. They need to fear God also for all their sins of commission and omission. The God of love has been preached so long that we have forgotten the sovereign and almighty God whom we must fear as well as love. Shall we rob this God of His tithe, the tithe which is His ordinance for our own prosperity in terms of godly order? Yet we rob Him when we deny Him the tithe (Malachi 3: 8-12). Let us therefore serve God in that true love which fears to offend His love, and let us work for Christian reconstruction in every sphere of our lives and our world.

III

Is Tithing Still the Law?

Before going further in our study of the tithe, it is necessary to discuss briefly the objections to tithing. There are many who hold that tithing is no longer obligatory but was abolished, together with the rest of the law, by the great “dividing” fact in history, the cross. This position rests, wherever held, on some form of dispensationalism. It divides the Scriptures into two or more eras which are totally different, even to the manner of salvation in some cases, and holds that the law is now invalid, because we are under grace.

Salvation, however, in all of Scripture is by God’s sovereign grace alone. Man was never saved by works of law in any era of history. Scripture does not give us two plans of salvation, but only one. Before Christ’s coming, salvation by His vicarious sacrifice was set forth in the sacrificial system. Man was saved, not by works, but by the atoning blood of the Lamb, set forth before His coming in the unblemished animal sacrifice. The believer placed his hands on the animal to be sacrificed, confessed his sins, and thanked God that He provided for the vicarious sacrifice of the innocent one for his salvation. The law saved no man, in Eden, Israel, or in the church. The law sets forth the righteousness of God. It is the Holiness Code, the way of holiness or sanctification. It declares that this is the life of faith, the life of obedience: this is the way to serve God.

The way of salvation does not vary in the Bible: it is always by sovereign grace. The way of holiness does not change in the Bible: it is by obedience to God’s law. Dispensationalism, whether in its milder or extremest forms, does violence to the meaning and unity of Scripture.

Those who deny the law do so supposedly in the name of a “higher” way now open to Christians. Thus, one such dispensationalist, Pieter A. Verhoef, writes:

The law declares one day out of seven to be holy unto the Lord—the Spirit sanctifies all seven of them. The law sets apart one tribe out of twelve to serve as

priests—the Spirit declares the whole congregation to be priests (I Peter 2: 9). The law demands a tenth part of the possessions—the Spirit translates us to become God’s possession with all that we have for one hundred percent. Everything belongs to Him. We are but stewards, who will have to give account of every dime we possess.¹

Thus, for Verhoef, the tithe is not law for us! But this is an amazing statement for a university professor of the Old Testament to make! Let us examine his comments. *First*, there is a supposed difference between the law age and the gospel age, to use these common but illegitimate terms, in that “the law declares one day out of seven to be holy unto the Lord—the Spirit sanctifies all seven of them.” How so? The law is emphatic, over and over again: “Ye shall be holy: for I the LORD your God am holy” (Lev. 19: 2). St. Peter simply repeats the law, declaring,

15. But as he which hath called you is holy, so be ye holy in all manner of conversation:

16. Because it is written, Be ye holy: for I am holy. (I Peter 1: 15-16)
All our lives, days, and activities are required to be holy in *all* of Scripture: there is no difference here between the Old and New Testaments. One day in seven is to be set aside for *rest*, but all seven must be given over to holiness, all are sanctified unto the Lord and by His Spirit. Verhoef confuses the ideas of *rest* and *holiness*; they are related, but clearly separate. Not only rest but work also must be holy.

Second, Verhoef says, “The law sets apart one tribe out of twelve to serve as priests—the Spirit declares the whole congregation to be priests (I Peter 2:9)”. This is an amazing statement, amazing in its dishonesty and falsity. Surely Verhoef knows that here too Peter is citing the law! Note what the Old Testament declares, and how Peter summarizes it:

5. Now therefore, if ye will obey my voice indeed, and keep my covenant, then ye shall be a peculiar treasure unto me above all people: for all the earth is mine:

6. And ye shall be unto me a kingdom of priests, and a holy nation. These are the words which thou shalt speak unto the children of Israel. (Ex. 19: 5-6)

But the LORD hath taken you, and brought you forth out of the iron furnace, even out of Egypt, to be unto him a people of inheritance, as ye are this day. (Deut. 4: 20)

For thou art a holy people unto the LORD thy God: the LORD thy God hath chosen thee to be a special people unto himself, above all people that are upon the face of the earth. (Deut. 7: 6)

For thou art a holy people unto the LORD thy God, and the LORD hath chosen thee to be a peculiar people unto himself, above all the nations that are upon the earth. (Deut. 14:2)

1. Pieter A. Verhoef, “Tithing—A Hermeneutical Consideration”, in John H. Skilton, editor: *The Law and the Prophets, Old Testament Studies Prepared in Honor of Oswald Thompson Allis*, p. 127. Nutley, New Jersey: Presbyterian and Reformed Publishing Company, 1974.

18. And the LORD hath avouched thee this day to be his peculiar people, as he hath promised thee, that thou should keep all his commandments;

19. And to make thee high above all nations which he hath made, in praise, and in name, and in honour; and that thou mayest be a holy people unto the LORD thy God, as he hath spoken. (Deut. 26: 18-19)

But ye are a chosen generation, a royal priesthood, a holy nation, a peculiar people; that ye should shew forth the praises of him who hath called you out of darkness into his marvellous light. (I Peter 2: 9)

To be a *holy people* means to be a separated people, a dedicated or a priestly people. This the Old Israel was, and this the New Israel of God now is. Then a professional clergy existed, and today one also exists. What Ex. 19: 6 says, I Peter 2: 9 repeats. Our future is grim indeed, and God's judgment certain, when the church has as its "faithful" and "Reformed" scholars men such as Verhoef.

Third, Verhoef says,

The law demands the tenth part of all possessions—the Spirit translates us to become God's possessions with all that we have for one hundred percent. Everything belongs to Him. We are but stewards, who will have to give account of every dime we possess.

This is a masterpiece, but not of grace! The refusal to tithe is turned into a virtue, as a sign that somehow, by withholding our tithe, we are giving the Lord everything! We have already seen that Deut. 4: 20 speaks of Israel as God's inheritance or possession, Deut. 14: 2, as a unique or peculiar people unto the Lord, i.e., as His own, and so on. In *every* age, God's elect are His possession in the fullest sense of the word.

But this is not all. Surely a professor of Old Testament should know that the first-fruits and the tithe represent the dedication of *all* the harvest and of *all* our income, persons, and lives to the Lord. The whole point of the giving of the first-fruits, the firstlings of the flock, and the *tenth*, not the left-over but the first portion to the Lord, means the dedication of all to the Lord.

At one point, Verhoef is right: we are "God's possessions with all that we have for one hundred percent. Everything belongs to Him. We are but stewards, who will have to give account of every dime we possess." Precisely, and this is why God requires the tithe of us, our first-fruits. His claim on us is prior and total. We acknowledge that claim by giving God the tithe He requires of us by law. If we give Him priority in our lives, time, work, and income, then we have indeed manifested thereby that we are truly His possessions. If we deny Him His tithe, then our professions are indeed empty ones.

I am normally a man given to hospitality on Biblical grounds. On the grounds of Scripture, I ordered a man to leave my house last year. He climaxed his expositions of Phariseeism by declaring that he believed in being wholly the Lord's, and he believed in the principle of tithing, but not in the "legalistic

practice” thereof. I asked him how much he gave, and he refused to answer, but it became apparent from his wife’s responses that he gave almost nothing!

Can we believe in Jesus Christ as Lord and Savior in principle, but not in practice? Can we believe in being faithful to our wives in principle but not in practice without being either liars or hypocrites? Can we declare that we are the Lord’s in principle, without the practice of tithing, and still be in His favor? I cannot believe it.

IV

The Tithe In Scripture

The principle of *the first* is important to Scripture, because *the first* represents the totality, and what *the first* is and does has implications for all. Thus, Adam, the first man, by his sin has affected all of us. We are told, "A little leaven leaveneth the whole lump" (Gal. 5: 9; I Cor. 5: 6). The totality is in principle governed by the firstling. As Paul states it in Romans 11:16, "For if the firstfruit be holy, the lump is also holy: and if the root be holy, so are the branches."

Thus, clearly, the Bible sees *the first* as *the root* and as the governing factor for the totality. This is why our tithes and offerings are not and cannot be the left-overs, or the last of our income, paid when all our personal needs are cared for, but *the firstfruits*. Only then does the Lord command us. God is not an object of our charity, to be cared for when all our needs are provided for, but He is the Lord, our creator, King, absolute owner, and our judge and redeemer. If we forsake the principle of the firstfruits, we forsake the Lord. *The first* is at times a translation of *thy fulness*, as in Exodus 22: 29, "Thou shalt not delay to offer the first (thy fulness) of thy ripe fruits, and of thy liquors: the firstborn of thy sons shalt thou give unto me." We find this law of the firstborn in Genesis 22, Exodus 13: 1, 2, 15; 34: 19; and Numbers 8: 16, 17.

All the firstborn, we are told in Exodus 34: 20; and Numbers 3: 13, 44-51; 8: 18, are to be redeemed from the Lord. This applies to man and animals alike (Exodus 13: 11-13; 22: 30; Ex. 34: 19-20; Lev. 27: 26, 27; Num. 18: 15-17). This redemption from the Lord did not buy the independence of the redeemed person or animal from God but simply freed them from the prompt judgment of death. They are emphatically declared to be *the Lord's*, whether redeemed or executed. Thus, the redeemed firstborn male must serve the Lord; animals are to be used to the glory of God, and man must also be the instrument of the Lord in His ordained calling.

Not all animals could be redeemed, only the unclean. The others, the clean male firstborn animals, were to be sacrificed to the Lord. They were a constant reminder that the redemption of the rest of the firstborn, the unclean animals, and the clean, because fallen in Adam, the firstborn male of mankind, owed their redemption to the vicarious sacrifice of the substitute ordained by the Lord. Numbers 18: 15-17 gives us an example of the requirement:

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

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

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

The flesh of these clean animals was then eaten (Num. 18: 18) as an act of communion with the Lord and in thanksgiving (see also Deut. 14: 23, 24-26; 15: 19-22). The clean animals are “holy” and thus acceptable to the Lord (Num. 18: 17).

The firstfruits of farm produce were also specified as belonging to the Lord (Ex. 23: 19; 34: 26; Lev. 19: 24; 23: 10-11; Num. 15: 17-21; Deut. 18: 4; 26: 1-11). These include also the firstfruits of the wine made from grapes, the first fleece when sheep are sheared (Deut. 18: 4), and the first cake and dough (Num. 15: 17-21). In brief, in every area of man’s life, he is to remember that the Lord has prior claim on all that he is, does, and has.

These laws of the firstfruits were observed in many areas of the early church, and, as I have shown in the *Institutes of Biblical Law*, were continued in some areas for centuries. To this day, in Soviet Armenia, Armenian farmers observe the law of the firstfruits. In the United States, it was once common in farming areas, and farmers, while not observing all aspects of the law, still brought firstfruits to their pastor, and, in some cases, used that word.

The tithe is closely related to the firstfruits and is another form of the same principle. The tithe in antiquity, apart from Israel, was a tenth or tax paid to a human king, a fact God cites in I Sam. 8: 15, 17. Having rejected the Lord God as King, Israel would now pay its tithes to an oppressive human king who would lead them into bondage (I Sam. 8: 18): God’s requirement of the tithe is simply the declaration that He is Lord and King over His covenant people. To deny the tithe is to deny God’s covenant and to deny that God is our Lord and King. It is simply another way of saying, “We have no king but Caesar” (John 19: 15), a cry not only of the chief priests who crucified our

Lord, but of the antinomians who crucify Him afresh today. The tithe is a royal tax: it is God's claim on us as Lord and King.

The Lord, in collecting the tithe, is gracious to His people. The tithe for farmers whose crops or herds were not normally turned into cash, was of *the tenth* of the flock, literally. This meant that, if a man had 89 calves, his tithe amounted to 8, since no tithe was possible on the last 9. On everything else, it was the first tenth, but the flock or herd not being divisible, the Lord took the last of every 10. This appears in Leviticus 27: 30-32:

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 unto the LORD.

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

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

The tithe is a tax not on our capital but our income or increase. It is not a tax on ten percent of the fruit trees but the fruit thereof; it does not take the tenth of all the herd, but a tenth of the new calves of the herd, or the lambs of the flock. Because it is *the prior claim* on us, it is the tenth before we, our dependents, or the state take their share. No one has a priority claim that outranks God's right or diminishes it.

The tithe was given to the Levites, who stored the animals and grain in storehouses (Mal. 3: 10) until they could either be used or sold. It is a silly and self-serving modernism which leads some clergymen to insist that the *storehouse* is the church. It was a tithe-barn. Tithe-barns, no longer in use, still survive in Europe, and some in the United States. The Levites gave ten percent of the tithe to the priests (Num. 18: 25-26). The Levites had very broad functions in Israel: they were the teachers (Deut. 33: 10), the musicians, the judges at times, the medical authorities and more; superintending foods and their cleanliness was a part of their duty.

There are those who claim that there was only a single tithe, others say two tithes, and still others, three. Henry Landsdell, in *The Tithe in Scripture* (1908), a summary statement of his two-volume study, *The Sacred Tenth*, held to three. The first tithe was the Lord's tithe, known also as the Levite's tithe, which we have already discussed.

The *second tithe* is cited in Deut. 14: 22-27, and was for rejoicing before the Lord, and the Levite was to be included in the celebration. The second tithe was closely associated with the sabbath principle, in that it called for sacrifices and feasting at the Passover (a week), the Feast of Tabernacles (a week), and the Feast of Weeks (a shorter period). This was a festival tithe; in a sense, it was comparable to the modern idea of a family vacation, but with an enormous difference. These festivals required the assembling of the men of Israel, who normally took their families with them, to rejoice in and before the Lord.

This did *not* mean that they necessarily spent their time in worship services, but it does mean that their rest and festivities were a rejoicing in the Lord. The modern family Christian summer conferences are closer to the meaning of the second tithe than are vacations.

The *second tithe* included the Levites annually. The *third tithe*, coming on the third and sixth years of the seven year calendar of the Lord, was a *poor tithe*, to be shared with the local Levite, the stranger, the fatherless, and the widow. (These needy ones were also cared for every year by gleaning, and by gifts. The tithe is not a gift to the Lord, nor to the needy. It is God's tax. Only that which we give above and beyond the tithes is a gift or offering.) This tithe is cited in Deut. 14: 28-29:

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

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

As Lansdell restates the conclusion of v. 29, "The objective of the tithe was, that Jehovah might bless the work of the tithe-payer's hands" (p. 30). According to Lansdell, "It would seem, then, that the Mosaic law enjoined upon the Israelite to pay yearly, in connection with his religion, two-tenths, and, at the end of three years, a third tenth, of his income" (p. 36).

In addition, God dictates the use not only of the firstfruits but *the last-fruits*, i.e., the fruit on the top branches, the grain in the corners of the field, on the edges, or the ditchbanks, and the stray bunches of grapes on the vines; these last-fruits are to be left for the poor, the gleaners. God is "the Alpha and the Omega, the beginning and the ending" (Rev. 1:8), and His rights and claims are total in every generation. Hence, He claims the firstfruits for His purposes, and the last-fruits also, and everything in between is to be used by us to His purposes in our calling. The gleaning law appears in Lev. 19: 9-10 and Deut. 24: 19-21.

Further, the Lord claims more than a tenth of our time; one day out of seven, various holy festivals in the year, the seventh or Sabbatical year, and the fiftieth or Jubilee Year.

Again, there was the poll tax (Ex. 30: 11-16), or throne tax, which provided for civil atonement, i.e., the covering or protection of society by God the King.

There are many other details of God's requirements, but this should be clear by now: God's requirements through the tithes and duties has as its purpose *the government and extension of the Kingdom of God*. These taxes provide for what we now call health, education, and welfare, as well as for worship, the ministry of grace, for missions, and the ministry of justice, the state. The

Kingdom of God requires the taxes ordained by God. If we are citizens of that Kingdom, we pay its taxes. If we are outlaws, we do not pay. If Caesar is our King, then we are content to let Caesar provide his kingdom. If Christ is our King, we meet Caesar's demands "for conscience sake" (Rom. 13: 5), but we first of all give to our Lord all that He requires, so that His Kingdom may prevail. We cannot have God's order, Kingdom, and blessing except in God's way. General William Booth, founder of the Salvation Army, saw, *In Darkest England and the Way Out*, the need for Christian giving of money, time, prayer, and action. He saw that most church members were "Mummy Christians", content to "accept Christ" and then to remain as inactive, ungiving, and as immobilized as an Egyptian mummy, and about as useful to the Lord.

Those who take their faith seriously will recognize that the triune God is no less our Lord now than He was before the Cross. We owe Him the tithe, and the poor tithe. We need to rest and rejoice before the Lord, and family conferences and festivals need to be developed and strengthened. We need to create tithe agencies and strive to govern every area of life and thought in terms of the word of God, and to enjoy and glorify God in all things.

Our Lord is emphatic: "Not every one that saith unto me, Lord, Lord, shall enter into the kingdom of heaven; but he that doeth the will of my Father which is in heaven" (Matt. 7: 21). Can anyone deny the law of God, *i.e.*, the major part of the Bible, and still do the will of the Father? Whose will do they then do? Such people speak of being led by the Spirit, but in practice their lives manifest the barest compliance with a few laws, *i.e.* no adultery (usually), no murder, and no obvious theft with respect to men. (They steal from God daily, Mal. 3: 8-9). Their goal seems to be minimal religion, fire insurance, not the service of the Lord. Can it be theft before the cross to withhold tithes and offerings from the Lord, and a virtue the day after? Are we on a lower moral plane than the people of Old Israel?

The New Testament not only assumes the law of God and presupposes it, but repeatedly cites it to make its points. Paul's great argument in Romans is not to make void the law but to establish it (Rom. 3: 31). Paul cites the law repeatedly as his authority, especially to the Corinthians (I Cor. 7: 39; 9: 8f; 14: 21, 34).

Not only does the New Testament see believers in Christ as the new Israel of God (Gal. 6: 16), and the choice of twelve apostles to signify that the twelve patriarchs and tribes of Israel have been replaced, but the same system of government by elders, with a supreme council of elders such as the Sanhedrin, appears in the Council of Jerusalem in Acts 15. Israel had elders ruling the synagogue, elders of the country, elders of the city, and so on, governing every area of life in terms of God's law. There is a hint that a similar variety of elders, officers and governments appears in the New Testament. Several words with

differing emphases are given for elder: *presbuteros* (elder), *episkopos* (overseer), *poimen* (shepherd, pastor), *didaskalos* (teacher), *prostates* (leader), *hegoumenos* (ruler), and *kybernesis* (governor, administrator). It is possible that all these terms apply to only one office. It is also possible that the last, *kybernesis*, which appears in I Cor. 12: 28, as *governments* sums up all the other forms of eldership in the *ecclesia* or assembly, or Kingdom of Christ. It is certainly reasonable to assume that, as Old Israel had several kinds of elders, for various areas of government in God's Kingdom, so too did the New Testament community. The term *elder* meant for Old Israel one who ruled according to God's law in a particular domain. The use of this word in the New Testament is evidence of a like concept of government.

The unity of Scripture is basic to Christian faith. The whole of the Bible proclaims the triune God and His law-word, His salvation by sovereign grace, Christ as the promised seed and the last and faithful Adam, man outside of Christ as fallen, incapable of redeeming himself, dead in sins and trespasses, and under the death sentence of the law of God; all this and more the word declares. The triune God, the Lord our God, is one God, and His word is one. It is a unity, because God is a unity.

V

Supporting The Kingdom

There is an old story about the farmer who believed that he could cut costs by training his horses to live without feed. The experiment was going quite well until, unfortunately, the horses died, and the experiment had to be discontinued. That farmer's mentality is like that of many supposed Christians. They seem to forget that it takes money to fuel a cause. I have seen them pat a missionary, or a Christian worker in some cause, telling him, we will pray for you, and, if it's the Lord's work, He will provide, while never making a move towards their wallet.

If it is the Lord's work, will He provide? Not to an ungodly generation. Consider the implications of our Lord's words in Matthew 10: 9-15:

9. Provide neither gold, nor silver, nor brass in your purses,

10. Nor script for your journey, neither two coats, neither shoes, nor yet staves: for the workman is worthy of his meat.

11. And into whatsoever city or town ye shall enter, enquire who in it is worthy; and there abide till ye go thence.

12. And when ye come into a house, salute it.

13. And if the house be worthy, let your peace come upon it: but if it be not worthy, let your peace return to you.

14. And whosoever shall not receive you, nor hear your words, when ye depart out of that house or city, shake off the dust of your feet.

15. Verily I say unto you, It shall be more tolerable for the land of Sodom and Gomorrha in the day of judgment, than for that city.

These are very blunt words. They tell us, plainly, *first*, that Christian missions must be indigenous, *i.e.*, must be supported and carried on as quickly as possible by those who receive its blessings. Hence, the missionaries are sent out with as little as possible. The workman must be supported by those whom he serves. Granted, this commission was to Israel, to members of the old covenant who had some knowledge of Scripture. Its basic principles still hold: as

far as possible, and as quickly as possible, a mission should be supported by those whom it serves. We send them out; the field then must develop its own support.

Second, because “the workman is worthy of his meat,” there must be a substantial support for all who serve us in the Lord. I Timothy 5: 17 says that those who labor worthily are to receive “double honour”, meaning double pay. It is not the Lord’s purpose that His faithful servants live poorly or meagerly.

Third, there is an obvious curse on all who do not receive and do not support the Lord’s work. It is not held to be merely their duty: it is their privilege. The word is *worthy*, *axios*, deserving, or merited. Thus, to give our tithes to the Lord, and gifts and offerings above that, makes us *deserving* in the sight of God of receiving His servants into our homes. It can thus be seriously asked if Christian missionaries, evangelists and workers should enter the homes of those who will not provide for the Lord’s work as the Lord requires.

Fourth, the text thus speaks of meriting or deserving with reference both to the man supported and the man supporting. Not all who say, Lord, Lord, are to be accounted Christ’s ministers or servants (Matt. 25: 11-12). Similarly, not all who talk loudly about the faith are believers thereof. Many pastors are familiar with the members who have zeal in their mouth but not in their pocketbooks, hands, or feet. Such people stand up in meetings to declare that more needs to be done for missions, but they give as little as possible to anything.

Fifth, this text tells us clearly that we will get the kind of religion we “pay” for, *i.e.*, the Lord’s ministry will only be among us if we support what God ordains. But here we come to a curious fact. Matt. 10: 8, in the words immediately preceding our text, declares: “freely ye have received, freely give.” The words translated as “freely” is *dorean*, gratis. There is here a seeming contradiction: give freely, but move on if you are not cordially received *and* well provided for. The meaning of this: God’s sovereign grace has given freely to you. Give freely to others, *but* “Give not that which is holy unto the dogs, neither cast ye your pearls before swine, lest they trample them under their feet, and turn again and rend you” (Matt. 7: 6). We receive by God’s grace; we give with grace, and, if the response is not of grace, we move on. Thus, *the merit is not in us*. The *worth or merit* honored in us when we preach, or receive, is of God. We honor the grace of God by according to those who manifest and proclaim it *the merit* due to God’s ministry. We similarly honor God and His grace by recognizing and blessing it in His faithful followers everywhere. The merit is in the grace.

This grace or merit, because they are *here* inter-changeable, cannot exist where God’s law-word is not believed and obeyed. The work of the Lord is not

honored where financial drives are necessary, door to door canvassing, or extensive pleading to gain support. The Kingdom of God is not a beggar's agency: it is the realm and majesty of the Most High God. We are required to render our tithes and gifts to the Lord. We receive in return His blessing, government, and care. If we do not pay our taxes and gifts, we receive His judgment and curse. God's work must be supported in God's way.

We do *not* have an option to give or not to give. God did not give His only begotten Son to die for us to put us into the driver's seat. Rather, because ours is more than ever the obligation of a world-wide conquest in the name of the Lord (Matt. 28: 18-20), it is all the more urgent and imperative that we follow God's law of giving. God's work will be done in God's way. If we reduce God's servants to pleading and begging for support for God's work, we dishonor God and His servants, and we become the occasions of sin in reducing His servants to so dishonorable a means of gaining support.

Scripture is very clear at this point: God will impoverish a people who impoverish His Kingdom (Mal. 3: 8-12).

Christ is King. Every king has the power of taxation; every king *commands* his realm. He does not plead for support: it comes in as His due. The option to give does not belong to the people: it is their duty to pay their taxes. It is the King's option to give, and our King, having given us His only begotten Son to die for us, expects us now to render Him His due tithes and offerings. St. Paul says of earthly rulers: "Render therefore to all their dues: tribute to whom tribute is due; custom to whom custom; fear to whom fear; honour to whom honour" (Rom. 13: 7). If this be true of earthly rulers, how much more so of the Lord! The fact of our adoption by grace does not nullify our duty to obey the Father, any more than Israel's sonship (Hosea 11: 1) nullified Israel's obligation to tithe or to obey God's covenant law. If we are members of Christ's Kingdom, we pay its taxes.

VI

The Tithe In History

Church historians are usually high-minded people who rarely give attention to such things as money, except, of course, when negotiating for their salaries. As a result, too little attention has been paid to the relationship between giving and reformation. The early church, from references here and there in surviving documents, apparently spoke of the tithe as an obligation. Thus, *The Apostolic Constitutions* refers to “the tenths and first-fruits” as “the command of God” and distinguishes them from “free-will offerings” (II, IV, XXV). The clergy are said to have replaced the priests and Levites. In fact, the regulations were sometimes very specific, as again in *The Apostolic Constitutions*, which states that all first-fruits belong to the bishop, the presbyters, and the deacons for their maintenance; the tithe in its entirety went for the rest of the clergy, for virgins, widows, and the poor (VII, IV, XXX). In Cyprian, Augustine, Ambrose, Chrysostom, and others we find references to tithing. The Council of Tours, 567, declared the tithe to be obligatory.

Indifference with respect to tithing led again and again to a decline in the work of the church. Reforms always went hand in hand with tithing. Repeatedly, when the church became derelict, other Christian agencies were started, received the tithes of the faithful, and reformed the church. Throughout the middle ages as well as later, schools, hospitals, orphanages, churches, poor relief, and much more depended entirely on this tithe. It is significant that, during the spiritual ebbs of the medieval era, care of the poor and of the sick was still maintained.

A decretal of 1200, addressed to the archbishop of Canterbury, by Innocent III made mandatory that tithes be paid to the parish church. This step was one of the most destructive of acts in the medieval era, and it made the Reformation inevitable and necessary. Previously, a believer’s ability to control his tithe, and to pay it to the deserving Christian causes, had been instrumental in recurring reforms within the church. By binding the tithe to the parish church,

and, much later, by requiring attendance at the parish church, whatever its character, the self-reforming character of the church was destroyed. Previously, the church was readily subject to reform on the level of the believer, by his control of the tithe. Now, only two means of reform remained: first, from the top, and second, by division, as at the Reformation.

Where Protestants seek similarly to bind the tithe to the church, the same stifling of reform and growth occurs.

With the Reformation, the most notable developments took place within Puritanism. Thomas Lever, in sermons preached in 1550, saw as sacrilege the confiscation by Henry VIII of church properties. That which belongs to the Lord is the Lord's, not man's. His preaching called for and prompted restitution. The result was the beginnings of Puritan tithing and giving, the greatest outpouring of Christian financing in history. We are still living on the remnants of that impetus. W.K. Jordan has written on some of the early aspects of that Puritan giving. In one area of life after another, it provided social financing.

The United States witnessed an equally great movement, a continuation of the Puritan one. Alexis de Tocqueville, in *Democracy in America* (1835), saw "private associations" as the essential and basic government of the United States. Most private associations were Christian tithe agencies. Christians created a tithe agency to minister to every kind of need: to preach the gospel to people in foreign lands, to immigrants landing in the U.S., to seamen at American ports, and so on. Immigrants were given job training, their wives taught home-making, and their children placed in Christian schools. As problems arose, new missions were created to minister to them.

The United States had serious problems in those days. European prisons were regularly emptied and the prisoners shipped to the U.S. De Tocqueville saw what these people in great numbers meant to America's future, inhabiting as they did its major cities. They were creating slums worse than anything Europe knew, he stated:

The lower orders which inhabit these (U.S.) cities constitute a rabble even more formidable than the populace of European towns. They consist of freed blacks in the first place, who are condemned by the laws and by public opinion, to an hereditary state of misery and degradation. They also contain a multitude of Europeans who have been driven to the shores of the New World by their misfortunes or their misconduct; and these men inoculate the United States with all our vices, without bringing with them any of those interests which counteract their baneful influence. As inhabitants of a country where they have no civil rights, they are ready to turn all the passions which agitate the community to their own advantage; thus, within the last few months serious riots have broken out in Philadelphia and in New York. Disturbances of this kind are unknown in the rest of the country, which is nowise alarmed by them, because the population of the cities has hitherto exercised neither power nor influence over the rural districts.

Nevertheless, I look upon the size of certain American cities, and especially on the nature of their population, as a real danger which threatens the future security of the democratic republics of the New World: and I venture to predict that they will perish from this circumstance, unless the government succeed in creating an armed force, which, while it remains under the control of the majority of the nation, will be independent of the town population, and able to repress its excesses.¹

No federal army, de Tocqueville to the contrary, was necessary to keep the “rabble” of the U.S. cities from destroying the country. Another army took care of the situation, a Christian legion of tithe supported workers who converted the slum dwellers into saints of the Lord and useful citizens.

In England, General Willam Booth, and then in America and elsewhere, led the way into the slums. In his book, *In Darkest England and the Way Out*, Booth charted a plan for the redemption of the total lives of slum dwellers with the Gospel, job training, and everything else needful for their godly functioning in society. Booth in these areas was an heir of the Puritans. One of his most vicious critics, it should be noted, was the evolutionist, Huxley.

The failure of “Christians” to tithe, their dereliction from the faith and from God’s law, leaves us today with cities in which not only the slum-dwellers but the rich are a menace with their lawlessness. In the country-side, the absence of faith is again responsible for moral decline and waywardness.

Nothing effectual about any of these problems can be done apart from God’s law. The principle of restitution must be restored to criminal law. The family must again assume the basic responsibilities of government. Schools must be Christian, or else they will be anti-Christian. And God’s tithe must be paid, or God’s work, in God’s way, will not be done. We are reaping the harvest of man’s work, of our own work, of humanism in our lives. God’s harvest comes only in God’s appointed way.

1. Alexis de Tocqueville: *Democracy in America*, vol. I, p. 316. New York: 1841.

VII

To Whom Do We Tithe?

As I write this, I do so fresh from tossing a letter in the fireplace, to be burned as an unclean thing. The writer, a total stranger, demanded to know why I believe that "New Testament believers" must tithe. Somehow it is for him a mark of apostasy for anyone to believe that it is our duty to obey the Lord. For him, tithing is a mark of the Beast, a sign of Phariseeism, Romanism, and every other kind of evil he can imagine! Not only so, but all his venom is seen as gospel zeal. For such people, the words of Paul in II Corinthians 11: 13-15 are most fitting. It will not do to remind such people of our Lord's words, "it is easier for heaven and earth to pass, than one tittle of the law to fail" (Luke 17: 17). They find it holier to give freely to themselves and stingily to the Lord. But as Lansdell wrote, our Lord was emphatic that our righteousness must *exceed* that of the scribes and Pharisees, or we shall in no case enter into the Kingdom of Heaven (Matt. 5: 20). How will our righteousness or law-keeping exceed that of the scribes and Pharisees? *First*, by taking the law seriously, and not evasively, not striving for formal obedience which made a mockery of the law, and, *second*, by seeing the full meaning of the law for the heart, mind, and actions of men. In Lansdell's words,

Jesus Christ did not promulgate afresh for Christians, as from a New Testament Sinai, the law against murder, or adultery, or any other law; but to show the binding and spiritual nature of the Mosaic law, and its far-reaching principles, He taught that these commandments may be broken by an angry word, or even a sinful look. Neither, again, did the Lord re-enact that His followers should pay a patriarchal tithe, a Levitical tithe, a festival tithe, a *demai*, or any other; but so far was He from repealing the law concerning tithes, or lowering God's claims on property, that He set before those who would be His followers a more complete fulfillment of God's law; and an ideal more lofty by far, leaving enshrined in the memories of His hearers those remarkable words "It is more blessed to give than to receive" (Acts xx. 35); and proclaiming to each of His would-be followers, "Whosoever he be of you

that forsaketh not all that he hath, he cannot be My disciple" (Luke xiv. 33).
(p. 126)

God's claim on our property, persons, time, and all things else are total; it is of His grace and mercy that He asks for tithes and offerings to be given unto Him, and the rest to be used by us as faithful members of His covenant.

The question, "To whom do we tithe?" is thus already answered: *to the Lord*. The Scripture declares that our tithes are "holy unto the Lord" (Lev. 27: 32), *i.e.*, they are to be separated unto Him and His work and requirements. The tithe does not *belong* to the church or to any Christian agency, although it may be *given* to them. In whosoever hands it is, it belongs to the Lord.

When the Levites were godly, Israel paid its tithes to the Levites, but, even then, the tithe belonged to the Lord and could be given directly to the cause the tither trusted to be faithful. Thus, in a time of apostasy, a man from Baal-shalisha brought his firstfruits directly to Elisha and his followers (II Kings 4: 42-44). The Levites were *not* an institution, they were men set apart for the Lord's service.

Since the tithe is "holy unto the Lord", it is our duty as tithers to judge that church, mission group, or Christian agency which is most clearly "holy unto the Lord". Tithing in itself is not to the Lord if the tithe goes to ungodly, wasteful, or indifferently effective agencies. Thus, the Lord holds us accountable for our use of His money, just as He holds the receiver thereof fully accountable also.

This means that we have a *duty* to give wisely. We need to study both the faithfulness and the effectiveness of every tithe agency. Is it effective in our lives and in the lives of others? Does it use its money *wisely*?

The wise use of money is neither miserly nor extravagant: it is effective use. Some people seem to feel that there is a special virtue in poverty, and they prefer missionary causes which keep missionaries on the edge of poverty. This is in violation of I Timothy 5: 17. A missionary told me of one mission which paid its ineffectual missionaries so well that they were on the level of the wealthy in that foreign country. At the same time, another agency sent out its missionaries "on faith" and paid them so poorly that he and his wife found it necessary to feed this other missionary to forestall her starvation!

Again, a very hard-working and effective pastor was denied a much-needed raise. The reason came out at the board meeting. A key member of the board, a man who was an envious man and a failure in one job after another but a sanctimonious and active member of the church, fought bitterly to prevent the raise, declaring, "The preacher will then make more money than I do. It's his business to sacrifice for the Lord's sake." This kind of ungodly reasoning is all too common. In Christian schools, teachers are regularly expected to "sacrifice" by accepting immorally low salaries so that parents can avoid

sacrificing something. Because the laborer is worthy of his hire (Luke 10: 7), to rob a Christian school teacher of his or her due pay in order to subsidize a parent and his children is simply *theft*. God does not honor thieves, and most Christian school parents are thieves.

Beware therefore of agencies which do not treat God's laborers honestly. One "Christian" television station regularly underpays, or skips paychecks for employees, while continually expanding some aspect of its facilities and promotion. Its board members are thieves. They are misusing God's money and are stealing from the Lord's laborers.

Thus, the church or agency should be one which obeys God. Does it avoid debt? Does it lend to or borrow from believers at interest or with usury? Does it proclaim the whole counsel of God? Are financial reports issued annually? Are they understandable? How much of its activity is promotion, and how much action?

Is it effective? Some years ago, in a violent storm, I spoke at one city to a group of five; some remarkable results ensued. A few days later, I spoke to eleven hundred, with a good reception, and no results. I learned quickly that some activities look impressive but produce little; the important thing is not to sow seed on a thousand barren acres but rather it is far better to sow on even one fertile acre. It is good public relations to speak and work with large and impressive groups, but the Lord's work is not public relations, "but righteousness, and peace, and joy in the Holy Ghost" (Romans 14: 17).

Finally, we are told that the Lord "loveth a cheerful giver" (II Cor. 9: 7). St. Paul was not talking about tithes here, but more, a special famine relief offering for suffering and needy fellow saints. The word translated as "cheerful" is literally, in the Greek, *hilarious*. Why should we be, in our tithes and offerings, hilarious or cheerful in paying and giving? The word speaks of happiness, merry spirits, and rejoicing, and with good reason. The taxes we pay to men are largely wasted, and their results evil. When we give to the Lord, not a word, act, or penny is in vain (I Cor. 15: 58). God has ordained that His word shall not return unto Him void, but shall accomplish that which he pleases, and prosper in His ordained purpose (Isaiah 55: 11). This means that, when we give to the Lord, we give effectually. Our every tithe and offering is powerful to the tearing down of the things which are, and to the establishment of that which alone can remain, that which is of the Lord (Heb. 12: 27). We are helping finance God's victory through His servants. This is indeed something to be hilarious about: it means that we can make both our lives and our money count for the Lord.

VIII

The World Of the Tithe

Let us now examine briefly the kind of world which Biblical law would create. *First*, by observing God's law with respect to the tithe, churches would be amply provided for, missions underwritten, and Christian schools from the lowest grades through the university provided for. Welfare would be underwritten on a sound and godly basis. Hospitals and hospital care would again be provided for by Christian funds. The state, as a result, would recede to its rightful place as the ministry of justice, provided for by the head tax (Ex. 30: 11-16).

Second, the law would require restitution for all crimes, so that crime would not pay, and God's order would prevail (Ex. 22: 1-15). If a man stole \$100, he would be required to restore it, and be fined another \$100. Restitution for some offenses would be fourfold and fivefold. Failure to pay would mean bond-service until the payment is worked off.

Third, incorrigible delinquents (and habitual criminals) would be executed, and iniquity thus put out of the land (Deut. 21: 18-21). There would then be no professional criminal class such as we have now.

Fourth, men would live debt-free normally (Rom. 13: 8), and, where special needs require debt, the debt would be for no more than six years, since God so requires it (Deut. 15: 1-6; 12-18). This would eliminate a major source of inflation. Combined with this would be a monetary system of just weights, which in Scriptures means a gold and silver weight of money (Lev. 19: 35-37; Deut. 25: 13-16; Isa. 1: 22). The two together would rule out an inflationary economy and ensure solid and steady growth in a society.

Fifth, God says, "all the earth is mine" (Ex. 19: 5; Ps. 24: 1, etc.), so that there is no property tax in Scripture allowed to the state or any other agency. God's tithe is His property tax over the earth and us as well. Without a property tax, many problems disappear. Many of the problems of the elderly, and their inability to provide for themselves with their savings, are due to the evils

of statism, especially the property tax, and inflation. Add to this the destructiveness and decapitalization wrought by the ungodly inheritance tax, and you have the state's warfare against the family.

A vast amount of current crime costs, educational costs, and welfare costs are products of ungodly laws. Modern statism works to decapitalize the people of their faith, their family life, and their possessions.

Social security is supposedly a remedy to this, and also pension funds as well as welfare. An inflationary society, however, quickly robs recipients of all that they have and receive by its inflationary measures. As a boy, I saw my father receive advertisements which read, "Retire on \$100 a month, and see the world." By the time the people who invested in such plans received their money on retirement, they could neither retire nor travel, because inflation had made life impossible on that amount. This same process is repeated endlessly. A godless society is a robber society: it robs its people in the name of social justice and the general welfare.

This process of robbery, however, begins with the people. If men rob God, they will not hesitate to rob one another. When men deny God's government and its tax, they will then be forced to pay tithes and more to the state. They will find in Caesar a heartless task master, who does not hesitate to take of their increase, and of their sons and daughters (I Sam. 8: 1-18). A people who choose this course, and then cry out to God when it becomes oppressive, will not be heard by Him (I Sam. 8: 18); they will be given over to judgment.

Today, we are paying out between 40 and 45% in federal, state, county, and city taxes. In addition, we are paying the hidden tax of inflation, which comes to a tenth and more, in some countries up to 46% in 1976 and 1977. The refusal to tithe is the most costly step any man can take. Its price is judgment. Remember, if you rob God, He will not hear you when you are robbed. You are, after all, then only another thief in the sight of Almighty God.

IX

Sovereignty And Taxation

Any discussion of taxation must involve the discussion of sovereignty because they are indivisible. The power to tax is the claim of ownership and control over man and his possessions, and this claim of ownership is the claim of sovereignty. This can be understood by examining the state's claim to the power to tax. Every tax by the state on both man and his property is, in essence, the claim of sovereignty. It is the claim by the state that it has ownership of, and control over, man and his possessions. If a man refuses to pay the tax required by the state, the state can deny that individual the use of his property and, at times, his life and liberty. The use of a man's life, liberty, and property are contingent upon him paying his taxes. The fact that the state claims the right to deny man his life, liberty, and property if he refuses to pay his taxes is simply the claim by the state that it is the ultimate owner of man and his material goods. Taxation is the means by which the state claims prior ownership and control over all that a man has. This can be seen by the fact that taxes are to be paid prior to the use of a man's property, and in the case of a head, or poll tax, prior to the use of his life and liberty.

Taxation is always a claim of ownership. Every tax levied is a claim that the property that has been taxed is owned by the state. It does not matter what form the property takes. If, for example, a man refuses to pay his property tax on his home, then the state can deny him the use of his home. It can confiscate it and sell it to others who are willing to pay the taxes that the state demands for the use of this house. If a man refuses to pay the tax that the state has levied against his income, then his income and/or other property can be confiscated to satisfy the state's claim of prior ownership of his income. Again, if a man refuses to pay the tax that the state levies on his automobile, then he is denied the use of it, and if he should use it he can be subject to severe fines by the state for doing so. In extreme cases, the state can imprison a man for failure to pay the taxes that it requires of him, thus denying him the use of his

life and liberty as well as his property.

Every claim of taxation is a claim of prior ownership; it is a claim to sovereignty. Simply because a court trial or hearing is necessary prior to the state's confiscation of property or imprisonment of an individual for failure to pay taxes, does not alter the juridical principle that stands behind the power to tax. Whether a man has the right to a court trial or not, prior to having his liberty and/or property confiscated, has no bearing on the issue of taxation. The issue, if it should be aired in court, is *never* whether the state has the power to tax or not, but *only* whether the tax is in conformity to "higher law," for example, "the constitution," "the people," "der Fuhrer," etc., and whether the tax has actually been paid or not. The power to tax, which is the right of the owner-sovereign, is *never* an issue in such hearings or trials. The juridical principle of ownership of both man and his property is presupposed by the taxing authority and cannot be contested. *Whoever claims the power to tax is claiming the right to sovereignty, and whoever claims the right to sovereignty, claims, and will exercise, the power to tax.*

Every social organization, whether it is a democracy, aristocracy, monarchy, dictatorship of the proletariat, etc. is based upon this juridical principle of ownership. Whoever claims ultimate power in society is claiming to be the owner-sovereign of that society. And it will exercise this power through taxation, because taxation most clearly demonstrates who really owns and controls man and society. For example, if "vox populi-vox dei" (the voice of the people is the voice of God) is the rule of society, then "the people" in the collective own everything. They will exercise their claim as God through taxation by taxing those who are considered as not being members of "the people" in order to demonstrate their power over them as their owners. This is why democracies invariably end up with extremely distorted and burdensome taxation. Every group in society claims that it is the "true voice of the people" and wants its own particular and peculiar ownership ideas put into force via taxation. Every group ends up trying to own every other group in society. Under such an arrangement, the group that can provide the largest appeal to the general populace will be the one that exercises the power of ownership. Since those who are "successful" in any society are always in a minority, they will end up being hated by every group. They will be hated by every group for the simple reason that their presence will constantly testify to the would-be gods of society that they are not truly the gods that they claim to be. Why? Because no god is much of a god when those he owns are more successful than he is. To be a god "the people" must be superior in every area of life and thought, especially in the areas of virtue, intellect, and wealth. For this reason, democracies inevitably end up reducing all moral, intellectual, and financial elements to the lowest common denominator in order that every one may make his claim at being as God.

What has been said of democracies applies to every form of social organization. The voice of the taxing authority within society claims to be the voice of God. This voice claims total ownership and control over every area of life. This means, in principle, that every member of society is merely a steward of his life and property, and not the owner. The owner is the sovereign; the individual simply takes care of his life and property, and develops them, in accordance to the wishes and dictates of the sovereign.

The juridical principles of ownership and stewardship are inescapable. Regardless of the form that society may take, all men within society are seen as stewards to the prevailing god, or gods, of that society. The reason that this concept is inescapable is because it was established by the God of Scriptures from the very beginning of creation. Because God created man and his world, God saw, and sees, Himself as the owner of man and creation. Since God created the world, and upholds it by the word of His power (Heb. 1: 3), He demands that man be a steward of his life and property to the glory of God. Man was created solely by God to be a steward, to glorify God by using and developing his world and himself in terms of the revealed Law or Word of God. Because God created man to be a steward to his Creator-Owner, man cannot escape this concept in any social organization that he may establish, regardless of whether that society should be godly or ungodly. Since these juridical principles are inescapable, it can be seen that every society begins with a basic theological presupposition as to who is sovereign-owner and who is steward-creature. *Every society begins with a religious presupposition as to the absolute distinction between the Ruler of society and the ruled within society.*

In Psalm 24: 1, David declares that "the earth is the Lord's, and the fulness thereof; the world, and they that dwell therein." This declaration by David is the proclamation that God owns the world and the people in it, that He is the Ruler of creation, and that His creatures are the ruled within creation. Lordship, proclaims the psalmist, belongs to the God of Scripture. The humanist state, however, declares just the opposite. It claims ownership of, and control over, its steward-citizens. It clearly sees itself as the Ruler, and its citizens, or subjects, as the ruled. Just as God sees Himself as being distinct and separate from His creation, so does the humanist state view itself as being distinct and separate from its subjects. Yet, only one of these self-proclaiming sovereigns can be Lord.

The issue that faces every man is the issue of sovereignty; it is the issue of Lordship. Who created man and, therefore, to whom is man accountable? Is man a creature of man, or a creature of God? Who is the Sovereign Lord and Ruler of creation, and who is the steward-creature within creation? The answer to the issue of sovereignty is the answer to the issue and problem of

taxation. The answers are the same since taxation is the *means* by which sovereignty and ownership are impressed upon man. Whoever is sovereign has the right, and will exercise the power, to tax. Whoever is a creature-steward has *no* right nor power to tax *because he is not sovereign*. All claims to the power to tax, which is the claim of ownership, are legitimate and legal, or illegitimate and illegal, depending upon whether they are actually authorized by the Lord of creation or not.

To the reprobate humanist, man is the maker and sovereign of man and, therefore, has the right and power to tax man. He views God's tax (tithe, firstfruits, etc.) as illegitimate and illegal since he does not see God as the owner-creator of man. To the orthodox Christian, God is man's Creator-Redeemer and only God has the right to levy taxes upon man because only God is Sovereign-Lord. To the redeemed in Christ there is only one law, one power, that rules both man and his world. That law, and that power, is the word of God. All authority rests solely upon His Law-word, and *any and all claims to power that are not authorized by the Word of God are seen as illegitimate and illegal*. They are anathema because they deny that Christ is Lord over every area of life and thought. All humanist law is alien law to the Christian because it seeks to suppress Christ as Lord, and to elevate man to His position of authority as Law-maker for man. For the Christian *all* taxation by the state that is *not* authorized by the Law-word of God is illegal and without authority. And because such taxation is illegal in the sight of God, all such taxation is tantamount to theft. Moreover, *all those who support such taxation are counted as thieves and robbers of the children of God*. Why? Because "when thou sawest a thief, then thou consentedst with him, and hast been partaker with adulterers" (Ps. 50: 18).

The issue of taxation rests squarely and absolutely upon the issue of sovereignty. Whoever is God is Ruler, and whoever is the creature of God is His steward. Since man did not create himself, nor can he uphold his world by the word of his power (Heb. 1: 3), man is the created steward who is to serve the Creator God of Scripture. God, not man, is Lord. Therefore, *any man*, whether reprobate or Christian, who either *supports* taxation *not* authorized by Scripture, or who *refuses* to pay the taxes that are levied on man by Scripture, is a robber of God (Mal. 3: 8). He is a robber of God because he is either a partaker with thieves (Ps. 50: 18) who levy ungodly taxation, or he is a thief because he refuses to render to God that which is His due (Mal. 3: 8). By so doing, he is denying that God is Sovereign. He is denying that "the earth is the Lord's, and the fulness thereof; the world, and they that dwell therein" (Ps. 24: 1). He is denying that Christ is Lord. He is, in essence, committing the sin of Adam for he is attempting to determine good and evil apart from the revealed Law-word of God (Gen. 3: 5).

Lawful taxation can only spring from lawful authority, and all lawful authority can only originate from God. When taxes are levied by the state in violation of the Word of God, they are illegitimate and illegal. In the eyes and judgment of God such taxation is without lawful authority and is, therefore, invalid. All such taxation, because it takes property, liberty, and life in violence to Scripture, is an attack upon God. It is an attack upon God because all humanist taxation is the attempted robbery of God. It is the attempt on the part of man to strip God of His ownership and control of that which He has created and which He upholds. It is an attempt by man to rob God of His creation.

God can *never* recognize man's law as binding upon His creation. God can *never* sanction humanist law that does violence to His word. God can *never* acknowledge statist laws of taxation as legally binding upon His creatures. Why? Because of the juridical principle of sovereignty. Sovereignty is indivisible and cannot be shared. It is, as one of the Founding Fathers of the United States declared, like chastity. It is complete or it is nothing. The idea of partial sovereignty, like partial chastity, can only be entertained by those who possess none of it.

If God were to sanction and legitimize humanist laws of taxation, He would be acknowledging that man's law was coterminous, or equal, with His law. He would be declaring that man had the power to determine good and evil apart from Him, which was man's original sin (Gen. 3: 5). He would be declaring that man was equal with Him, and was as God. This God does not do, for God *never* allows man to assume that he is of the same essence as his Creator. Man and God are *not* of the same essence and, therefore, can *never* be equal. God is *always, without exception*, Ruler-Creator and man is *always, without exception*, the creature to be ruled. God cannot share one iota of His sovereignty. For Him to do so would be for Him to deny that He is God. For this reason God can *never* acknowledge *any* law but His own as binding upon His creation. He cannot because *any* recognition by God of *any* law from *any* source *other* than Himself would destroy His claim to total sovereignty. Therefore, in the sight of God there cannot be, nor is there, *any* law from *any* source that is binding upon man and creation *except* the law of God.

This juridical principle of sovereignty is the reason that the modern state does not recognize any law but its own. For it to recognize that God's Law was binding upon it would mean that God was equal to it. This the state cannot allow, for the state cannot recognize any authority but its own if it wishes to continue its attempt to rule over man as if it were God. The state cannot accept, and enforce, God's Law upon man without destroying its belief that it, and not God, owns man and creation. The state sees itself, and not God, in terms of this juridical principle of sovereignty, a principle that is absolute and

indivisible. It is absolute and indivisible because sovereignty is the basic presupposition upon which all political, social, juridical, and economic theories and practices are formulated and applied. Man's basic belief as to who is sovereign is his basic faith upon which he constructs his thoughts and deeds in every area of life.

The question then arises that if God does not recognize man's laws of taxation as binding upon His creatures, why then does Our Lord require us to "render . . . to Caesar the things that are Caesar's"? (Mat. 22: 21). Why are Christians to be subject to the higher powers for conscience sake, and render tribute to whom tribute is due, and custom to whom custom is due? (Rom. 13: 1-7). Why must the believer submit "to every ordinance of man for the Lord's sake" (I Pet. 2: 13-19) if God does not recognize such ordinances as legally binding upon man?

The answer to this question is three fold. *First*, we must recognize that "there is no power but of God: the powers that be are ordained of God. Whosoever therefore resisteth the power, resisteth the ordinance of God: and they that resist shall receive to themselves damnation" (Rom. 13: 1-2). Because all powers are of God, the Christian must be obedient to those powers for the sake of his conscience, lest he find he has been disobedient to the Lord (v. 5). The Christian is required to recognize that God is sovereign over *every* area of life and thought. He is required to acknowledge God's sovereignty by being obedient to every "word that proceedeth out of the mouth of the Lord" (Deut. 8: 3; Mat. 4: 4). Failure by man to recognize the sovereignty of God in every area of life and thought means damnation. Since God is the Sovereign of Creation, then the Christian must be obedient to the "higher powers" even though the laws of the humanistic state are illegal and illegitimate in terms of the Word of God. But this does not mean that by being obedient to the laws of the state that the Christian admits that the state is sovereign or that its ungodly acts are legal. On the contrary, *he acknowledges that God is sovereign, and that His Law is binding upon him, every time he obeys the laws of the state.* He recognizes God's sovereignty because he is being obedient, not because the state demands it, but because the Lord demands obedience. In so doing, he is testifying to the state that it is not sovereign, but is ordained by God, and is His creation for His purpose in history.

By being obedient to the state, the Christian demonstrates in principle that he is not an enemy of the state. He approves of the principle that government is ordained of God to establish God's purpose in history. Yet, his obedience to the state denies the sovereignty of the state, which is what the humanistic state demands. The state, per se, cares little about whether a man obeys its laws or not. What it cares about is that the individual recognize that it is as God on earth. This can be understood from the fact that the state is extremely

lenient upon those who are criminals, welfare racketeers, sexual deviates, etc., but prosecutes with vigor those who establish Christian schools and other similar institutions. Why is this so? Because the former are ready and willing to acknowledge that the state is as God, but the latter, who are the most obedient to the laws of the state, are not. Thus, it can be understood that the purpose of all law is that the law-maker be recognized as Lord.

A Christian can *only* resist the law of the state when state law *prohibits* the Christian *from* obeying the Word of God. He can resist *only* when this occurs because the *issue* is then *not* one of mere obedience to external state law, but *one of Lordship*. When the state moves to *prohibit the Christian from the exercise of his faith by obedience to the Word of God, then the state is coming into direct conflict with the Lord. It is attempting to establish itself as sovereign over God's New Creation in Christ*. Under such circumstances, and *only* under such circumstances, can the redeemed in Christ count themselves as sheep for the slaughter, and resist the claims of the state.

It is precisely on this juridical principle of Lordship that the early Church resisted Rome. The Christians of pagan Rome were its best and most law-abiding citizens, yet Rome persecuted them with great cruelty. Rome persecuted the Christians because they refused to acknowledge that Rome was superior to Christ. The members of the early Church saw themselves as members of Christ's New Creation, and that Rome had no jurisdiction in His Realm. The early Christians refused to refrain from obeying the Word of God, and their refusal led to both their persecution and the destruction of Rome. It was their adherence to the Word of God that toppled Pagan Rome, and established Christianity as the religion of the western world.

As long as the state does not *prohibit* the Christian from obeying God's Law, then the Christian cannot resist the "higher powers." He *must*, for conscience sake, *obey* the state and pay his taxes. However, the Christian can, and should, use all "legal" means, as established by the state, to resist the state's influence in Christian life and thought. He should use state law to resist state activities that are illegal in terms of the Law-word of God. *But* he cannot *refuse to obey* the state *unless* the state *prohibits* the Christian from obeying God. Only in those areas where the state prohibits him from obeying the Law of God can the Christian resist the state. He can, and *must* resist the state in those areas because *the Christian can never allow man to become lord over his life and thought. The Christian must maintain the juridical principle that Christ is Lord*.

Second, the *very nature* of God's Law prohibits the Christian from rebelling against the "higher powers." The juridical principle of Lordship that is fully expressed in the Word of God prohibits the Christian from acting presumptuously. The legal principle of God as Lord requires that the believer think and act

in harmony with God's revelation of Himself to man. It is God's Law, or Word, that is God's revelation of Himself to man. *It is precisely because man lives by "every word that proceedeth out of the mouth of the Lord" (Deut. 8: 3; Mat. 4: 4) that God's every word is absolute law for man.* This means that man is neither to think nor act apart from the Word of God. He is required, because God is Lord, to think God's thoughts after Him by thinking and acting in conformity to His revelation of Himself in Scripture. God's Law expresses God's Lordship *over* man and *to* man.

Once we comprehend that God's Law is the Will of God to which we must conform, we can come to know, *in principle*, the nature of God's Law and, therefore, of God. We can *never* know God, His Inscriptured Word, or His laws in creation exhaustively, but we can know Him truly because we can know Him *in principle*. The *very nature* of God's law is that it is *never* rebellious and destructive, but is *always* creative, constructive, and re-constructive. This can be understood from: 1) God's creation and upholding of man and his world, and 2) man's re-constructive activity within creation.

When God "in the beginning . . . created the heaven and the earth" (Gen. 1: 1), He did so by the power of His word. Since God and His creation are not of the same essence, God's *creative* act was totally juridical. His law-word was the *creative* instrument by which the heaven, the earth, and man came into being. God's law, from the beginning, was creative. Also, it is God's law, or word, that continues to uphold His creation (Heb. 1: 3). If God ceased to exercise His word upon creation, then creation would cease to exist. Therefore, we can understand that God's law is originally creative and constructive.

Moreover, when God created man He gave him dominion over all the earth. Dominion means to rule, or reign, but man could *only* rule *over* both himself and creation if he conformed himself to the laws that ruled himself and his world. Thus, dominion meant that man had to be obedient to every word of God, because every word of God was the law that ruled over creation. Also, in order for man to develop both his and the earth's potential, he had to continue to think analogically, that is to think God's thoughts after Him. He had to continue to think in conformity to God's laws. Thus, man's activities on the earth were not originally creative or constructive, but analogically re-creative and re-constructive. Every thought and effort of man was directed toward developing his and the earth's potential by re-thinking and re-creating analogically God's original creative and constructive act. Thus, from the very beginning God's law, through man's thoughts and activities, was also to be originally re-creative and re-constructive.

We can recognize from the foregoing the juridical principle that God's law and, therefore, God, are creative and constructive, and re-creative and re-constructive, but *never* destructive. God created *not by necessity but by*

choice, and those things that He did create, and re-create through man, give glory to Him because they cannot exist apart from God, since God originally created them and continues to uphold them.

The question then arises that if God and His law does not destroy, then why is the earth cursed? Why is God's wrath so evident in creation? Why is God going to destroy this creation in the Last Day? Why do men die, and why do the reprobate end up in Hell?

The answer lies in being God centered, of thinking God's thoughts after Him. Once we recognize that God is Lord, and that He is totally God centered, we can understand the true nature, power, and glory of His Law. We must understand that man, and not God, sinned in the Garden of Eden. Adam's desire to be as God was self-destructive. God did not cause death or creaturely destruction to reign over man. Adam's act was voluntary. His destruction was the result of his rejection of God's creative and constructive law.

We must also see that God's wrath and curse of man and creation was the result of Adam's sin. Adam's desire was to be as God, to be *the* Law-maker for both himself and creation. Since Adam was the Federal Head of all mankind *and* the head of the hierarchy of creation, his rejection of God's creative law *caused* God's curse to fall upon him *and* his world. But this curse was *not* destructive. On the contrary, God's curse was constructive. It is constructive because man is not God. Adam could not make the laws necessary to bring creation into existence, and uphold it. Man is *not* a law-maker. Only God is, and because only God can create law, God cursed Adam and creation as a creative and constructive act. By cursing man and his world God *forced* man against his will to think God's thoughts after Him. This was a constructive act of God, for *without* the curse man would have totally rejected God and destroyed himself. But God, through the curse, forced man back upon the laws that governed him, which in turn enabled him to survive. It must always be remembered that God cursed the ground for Adam's sake (Gen. 3: 17) to prevent him from destroying himself.

We must recognize too that this world and the men in it are not going to be destroyed. Changed yes, but not destroyed in the sense that they will cease to exist (Heb. 1: 12; I Cor. 15: 52). God's Law that judges all men and their works will not destroy man. At the Last Judgment man will simply be fully re-constructed to perfection in terms of his faith; the elect will go to Heaven to be with the Lord forever, and the reprobate to Hell. God's word is not destructive; it is the salt (preservative) of the earth, Heaven, Hell, and of those who do or will reside there.

Most importantly we must realize that the greatest re-creative and re-constructive event in all history was the birth, death, and resurrection of the

Christ of God. Jesus Christ was, and is, the Wisdom and Law of God made Incarnate. He was, and is, the firstborn of the New Creation who had the Word of God written on His heart and mind since He is the Word of God. By Jesus' own testimony "God sent not His Son into the world to condemn the world; but that the world through Him might be saved" (John 3: 17). "Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfill" (Mat. 5: 17). Christ came as the Federal Head of the New Creation in order to justify the elect, and re-create and re-construct them by the grace of God. And not only they, but all of creation waited for its redemption in Jesus Christ Our Lord (Rom. 8: 22). The greatest event in all history was *not* destructive, but re-creative by the Word of God.

Thus, we can see that God and His law are in principle creative and constructive. This does not mean that God Himself is evolving or developing; this is not a possibility for the Ancient of Days who resides in eternity. God is totally self-conscious, the "I AM THAT I AM" (Ex. 3: 14), who is totally timeless and changeless. What is meant is that God and His word are *not* destructive in principle, but are constructive. God, in other words, *does not tear down to build up*. He builds to His glory, and He builds to render inoperative those who oppose Him.

Because God is constructive He does not take the position that the thrust of His existence and activity should be to destroy evil. He takes the position that He should develop His Kingdom, which in turn will grow and supplant evil. By gradually building the Kingdom of God on earth, God has foreordained that the evil kingdom of Satan will be reduced to impotence. Simply tearing down an old building does not insure that a new one will replace it. Only as the capital and equipment are made available can a new building come into actual existence. Once the funds are available for the new building, then the old can be destroyed.

God, and His law, are not directed toward destroying Satan and his followers. If that were the case, then God would not establish Hell as a permanent and eternal home for the reprobate. He would simply destroy them rather than preserve them by His word. God and His law are directed totally and absolutely toward God. God is God-centered, and His means for dealing with sin and Satan is to *build* all things in terms of Himself by His word that He might receive all glory and praise. He is totally and absolutely creative and constructive in the sense that all things are to be created and constructed, or re-created and re-constructed, by Him through His Word in order that they will be totally God centered.

There is an extremely important legal principle behind God *not* directing His efforts to the destruction of Satan and his followers, but instead directing all His efforts toward His own glory. If God existed to destroy evil, then God's

existence would depend upon the continuing existence of Satan and sin. Once He conquered sin, He would have no reason for existence. Moreover, if God's efforts were primarily directed toward Satan, He then would be acknowledging the primacy of the kingdom of Satan rather than His own Kingdom. He would be giving Satan what Satan wants above all else, the recognition that he is equal in essence to God. Also, if God were to direct His law solely as a weapon for the destruction of Satan, then God would be legally recognizing that Satan had the power to determine good and evil apart from God. God would be legitimatizing original sin.

God is wholly God-centered, and because He is God-centered He sees His Word as the means for the establishment of His Kingdom which will neutralize and supplant Satan. Thus, we can understand that *God's Law is God's means for establishing God's name on earth, which, in turn, will supplant Satan.*

Christians are required to think God's thoughts after Him. They are required to be analogically re-creative and re-constructive in every area of life and thought. *They are not to be destructive in principle because God is not destructive in principle.* They are to build the Kingdom of God on earth by living in terms of the Word of God rather than directing their efforts to the destruction of Satan, the humanistic state, or political and religious conspiracies. They are not to recognize Satan by directing the thrust of their lives against him. They are required to direct their lives toward God by being re-construction oriented. *They are to see God's Law as their means for establishing God's name on earth.* They are to think and act, not negatively in terms of destruction, but positively in terms of Christian re-construction. For this reason, they are not to rebel against ungodly "higher powers," nor *think* of doing so, *unless* these "higher powers" attempt to prevent them from obeying the Word of God. The very nature of God and His Law prohibits rebellion as an article of faith by the redeemed in Christ.

Third, and finally, we must come to grips with what rebellion means in the sight of God. God, because He is the Creator of all things, is the source of authority over all things. This means that God is total and absolute Law for all that exists, or could exist. One of the attributes of God, then, is that He is Absolute Authority. When Satan, and later Adam, rebelled against God, they rebelled against Him as the source of Authority for themselves and for their worlds. Their rebellion was not directed at resisting some evil, but was aimed at over-coming God. *Their rebellion was against all authority in principle.* God, to them, was not Lord and Creator, but only another being in the scale of being. God was bigger and perhaps smarter, but not wholly Lord and Creator. For them, God, Satan, and Adam were all of the same essence; and for that reason God could not have any more authority than they. Their

rebellion was aimed at displacing God as Authority and placing themselves in that position.

Since both Satan and Adam desired to be as God, both also rejected the other as being the final source of authority over themselves. Both wanted to be as God, so they rejected *all* authority other than their own. Each was in his own eyes the source of all authority; for himself, for all other creatures, and also for God. But since neither Satan nor Adam created themselves, nor their worlds, they could not be law-makers. They had no authority, because they could create no law. Because they could not make law and, therefore, could have no authority, their rebellion was purely an act against *all* authority in principle. Since they could not make law, their rebellion was *not* an act to create law, but was an act to negate law. Therefore, in the sight of God, their rebellion was solely for the purpose of destroying God.

Both Satan and Adam operated on an article of faith that rebellion and destruction, as the motivating principle of life, could destroy God and usher in a new creation devoid of His presence. Their rebellion was an act of religious faith that man could, by destroying God's authority, create a world apart from Him. This is why, in the eyes of God, Revolution is seen as a religion. It is as much a religion of faith as Christianity is, for it is the basic presupposition behind the thoughts and deeds of Satan and reprobate man. Therefore, the principle of Revolution is condemned by God because it is the religion of Satan and fallen man and, hence, is the source of sin. Rebellion in principle is condemned by God because it is an attack upon the juridical principle of His Lordship. It is condemned because it denies the *very nature* of God and His Law, which is that they are creative and constructive. Revolution is anathema because it is an attempt by man to escape his consciousness of God by integration into a lawless void. *Revolution is original sin.*

No Christian can endorse the principle of rebellion as operative in *any* area of life and thought. To do so is to re-create the sin of Adam and Satan in that particular area. It is the claim that Revolution is as valid a faith as Christianity. The Christian can neither endorse, nor support any political, economic, social, or religious movement whose motivating principle is one of rebellion. Revolution is the sin of Adam, and no professed Christian can endorse rebellion without risking that his name may be blotted out of the Book of Life.

Sovereignty is nowhere more clearly evident than in the area of taxation. Taxation is *always* the claim of ownership over the area that is taxed. This is why we can expect that the humanistic state will continue to broaden its taxing powers, and the areas and items to be taxed, until such time as Christians re-establish themselves at the helm of the political, economic, social, and religious leadership of this country. Taxation is unavoidable, and, until such time as Christian Reconstruction establishes God's laws of taxation, we can

expect the state to claim more and more ownership and control of our lives through its taxing power. As long as Christians refuse to pay God's taxes, we can assume that God will continue to allow the state to claim ownership over our lives and property.

The issue in taxation is not how much, but by whom are taxes to be levied. In the end the issue is one of ownership. The question of who has the rightful power to tax is the question of who owns man. The question is *always* the question of who is Lord: Christ or man.

X Economics And Taxation

There is an apt saying that if four Frenchmen are gathered together in one room, they will organize five political parties. This can equally be said of economists, with the exception that if four economists are gathered together they will come up with at least a dozen definitions of their profession. Basically, the older definition for economics, as it comes from the Greek, is the one most applicable to this science. Our word for "economic" comes from the Greek word *oikonomikos*, which means "pertaining to the management of the household."¹ In this older sense, economics is the study of the management of a household, estate, business, nation, etc. It is the *study of the management* of the production, distribution, and consumption of goods. This means that *economics begins with the study of ownership*. It begins with ownership, because whoever manages the production, distribution, and consumption of goods controls these economic activities. Ownership and control are indivisible because the control of economic activities implies ownership. To claim one is to claim the other. No man can claim ownership of an item if he has no control over its use. Neither can a man claim control of an item if it is owned and controlled by another.

Economics, then, begins with the study of ownership. It begins with the study of the *one who owns and controls* these economic activities. Once we know *who owns* these activities, we can come to know *how* these activities are to be conducted. Once we know who *owns* the production, distribution, and consumption of goods, we can gradually learn the rules and regulations by which these activities are managed. But without knowing who owns these activities, we can never obtain an adequate understanding of how they are governed. Therefore, the first principle for the understanding of economic

1. *Webster's New Twentieth Century Dictionary Unabridged*, The World Publishing Co., N.Y. 1956.

science is to establish ownership. It is *solely* upon this principle of ownership that we can establish *any* comprehension of economic law, and of its effects. Ownership is the *only* basis upon which we can build *any* economic theory and understanding.

Economics *never* studies, *in isolation*, individual and personal economic activities and enterprises. It studies *all* economic activity from the stand point of an over-riding world and life view. It studies all economic activity within the context of ultimate ownership. It sees all of man's economic pursuits in terms of a belief as to the nature and purpose of man, society, and history. This is the case because all men, and all their economic activities, are directed to one particular end. They are directed toward the purpose of pleasing their god through obedience to his law. All of man's economic pursuits are geared to this one ultimate end, which is to have fellowship and community with the owner of his soul. For this reason, the study of economics can *never* begin with a study of an individual or personal economic activity, but must begin with a basic world and life view as to the nature and purpose of man, society, and history. It must begin with a basic presupposition as to who is Lord over man and creation, and what purpose and goal He has for them in history.

This can be understood from God's creation of Adam in the Garden of Eden. Since God created the world by His law, and upholds it by the power of His word (Heb. 1: 3), both man and creation are governed, and must live by, "every word that proceedeth out of the mouth of the Lord" (Deut. 8: 3; Matt. 4: 4). This means that if man were to have dominion, to rule or reign over himself and creation, then he had to know God's revelation of Himself to man. Thus, Adam's task was to think God's thoughts after Him, by obedience to His law, in order for him to rule as king within creation. Moreover, in order for Adam to develop creation's potential, he had to develop his understanding of God's "laws in nature." By so doing, he would come to have greater knowledge of God, and, thus, come to have greater fellowship and community with Him. Every time Adam obtained greater knowledge and understanding of God, he became more of a king in creation. He also became more aware of his creaturehood and dependence upon God, since he had to become more aware that his office of vicegerency was wholly dependent upon God, and upon his knowledge and obedience to His law.

For Adam, prior to the Fall, God's law was his means for his economic management of creation. All his economic activity stemmed solely *from* his knowledge of the laws of the Triune God. Because all his economic activity was directed in obedience to God's revelations, all his economic activity was geared solely *for* the purpose of establishing God's name on earth in every area of life and thought. Every economic pursuit of Adam's began with the basic presupposition of God as Lord. It began with a world and life view that

God had established and controlled the nature and purpose of man, society, and history to the end that they would glorify God. Therefore, all of Adam's economic endeavors were directed solely to please God and glorify Him through obedience in thought and deed to His every word.

We can easily see this principle of economic management in operation in Adam's naming, or classifying, of the animals. "And out of the ground the Lord God formed every beast of the field, and every fowl of the air; and brought them unto Adam to see what he would call them: and whatsoever Adam called every living creature, that was the name thereof" (Gen. 2: 19). God formed the animals, and upheld them, by the power of His word. In order, then, for Adam to classify them properly, he had to understand the law that upheld them, and ruled over them. Thinking God's thoughts after Him, Adam was able to name the animals correctly. He was able to classify them in accordance to their actual biological characteristics. For this reason, God allowed these names to apply to all these living creatures. Thus, we can see that Adam's economic management of the animals was based *solely* upon his thinking analogically God's thoughts after Him. Adam was able to classify "every living creature" because he was able to think and act in conformity to the word of God. His economic activity of naming the animals was directed to please and glorify God by obedience to His every word.

As long as Adam adhered to the law of God, then Adam could continue to capitalize himself and become more and more productive. But once Adam refused to obey God's law, then Adam would decapitalize himself, and gradually destroy that which he had. We can understand, then, that it is God's law, and not man's efforts, that determine what is productive and capitalizing, and what is counter-productive and decapitalizing. Man can *only* capitalize himself as he adheres to the Word of God which rules both himself and his world. Failure by man to obey God can only lead to his destruction by decapitalization. He will eventually destroy both himself and his environment. *Therefore, God's Law, and God's Law alone, establishes the means for man's economic endeavors because only God's Law can capitalize both man and his world.*

When God created Adam in His image, He instilled in him the juridical principle of ownership. God, to Adam, was Lord of all creation and, therefore, Owner of all creation. This juridical principle of Lordship-Ownership was the basic presupposition for Adam's thoughts and deeds. In the area of economics, this meant that Adam saw God as the manager, by His law, of His creation. The study of economics, for Adam, began with this juridical principle of ownership, that God was Lord.

The Fall did not abolish this juridical principle of ownership in Adam. It could not, because this principle is the basic presupposition upon which man

builds his thoughts and deeds. Without this juridical principle of ownership, man could neither think nor act. What the Fall did, however, was to make man believe that this juridical principle was no longer from God, but was of man. Man, because of his sin to be as God, saw himself as God, as the owner-lord of himself and creation. He saw himself as the law-maker for reality. In the area of economics, this meant that man in Adam now saw himself as the manager, by his law, of creation. The study of economics for fallen Adam began with this juridical principle of ownership, that man was lord.

The juridical principle of ownership is an inescapable category of thought. All men, whether reprobate or redeemed, see all things in terms of this juridical principle. To the reprobate, man is the owner of man and creation. It is man who establishes the purpose and nature of man, society, and history. He, in his own eyes, is lord. He determines in the area of economics what is productive and fruitful by his own word. He is the manager of creation by his own law. For the redeemed in Christ, the Lord God of Scripture is the owner of man and creation because He created and redeems both. It is He who establishes the nature and purpose of man, society, and history. He, not man, is Lord, and *all* things are to glorify Him. For the Christian, in the area of economics, God determines by His Law what is legitimate, lawful, and productive, and what is illegitimate, unlawful, and destructive. For the redeemed, God, not man, is the manager of both man and creation by His word.

There is an absolute division between the elect and the reprobate because of their faith as to who is Lord of Creation. For this reason, Christian economic thought and theory can *never* be compatible with secular humanist economic thought and theory. They *cannot be reconciled* because they have totally divergent world and life views. They are at war with one another because each aims to glorify their owner, as well as indicting the other for apostasy. The Christian seeks to glorify God and condemn fallen man for his treason against the Lord. The humanist seeks to glorify man and indict God for His abuse of mankind. *Each begins its study of economics from wholly different and conflicting concepts of ownership and, therefore, of law. Hence, they are wholly incompatible and divisive.*

The humanist economist begins with the presupposition that he can define the study of economics apart from the Word of God. By so doing, he begins with himself as the ultimate reference point for what economics can mean. Since this places him squarely at the helm of being as God, any definition of economics that he posits he will consider binding upon all other men and upon society. He sees himself, in other words, as the manager of man and creation by his law, i.e. by his definitions. His theory, or law-definitions, of what constitutes economics then becomes the foundation upon which he constructs his economic models. In truth, these laws and models are nothing but an exten-

sion of his own ego. They are simply the outworkings of his desire to be as God.

Because these theories and models are products of an ungodly and reprobate mind, they invariably posit man as essentially noble and righteous, and God as niggardly and reprobate. These theories see man as trying to create paradise out of the cruel creation of God's handiwork. Or they see nature as normative and fruitful beyond limits, and God's Law as the instrument which has corrupted nature and caused man untold misery. But regardless of what these ungodly economic theories may postulate, all have within them the same reprobate conviction that God is responsible for man's economic and material problems. All see man as righteous, and God as a villain.

Since each secular, humanist economist sees himself as the manager of creation, each economist has his own definition, or law, for what constitutes economic science. Each sees himself as God, and for this reason, there are as many economic theories as there are economists. Economic theories abound because ungodly economists abound. Since each believes he has the "right" definition of economic science, each, therefore, believes he has the "right economic law" for governing man and society. For this reason, each is a potential dictator and would-be god over man. Moreover, because the desire of the state, in an ungodly society, is always to be as God on earth, it can always be expected that the state will gradually accept, and attempt to implement, those economic theories that most clearly invest it with the power and control over man. This is precisely the reason why the society that is ungodly will always see its governmental structure endorse and implement collectivist economic practices.

The Christian economist cannot begin with the same presupposition that the humanist holds to. He cannot posit man as the author of economic theory and law and expect to glorify God. He cannot see the world through the eyes of reprobate man and expect that he will understand the outworkings of God's law-word in creation. *God will not bless those in any area of study who do not analogically think His thoughts after Him by thinking in terms of His revealed Law.* If the Christian economist is to be successful, he must begin with the presupposition that God is Lord and, therefore, Law-maker for both man and his world. He must begin with the conviction of faith that *economics can only be the study of God's management of this world by His law.* He must begin his development of economic theory from the Word of God, and that God's Law is man's means for understanding how goods are to be produced, distributed, and consumed. He must begin with the absolute conviction of faith that, because God's law rules *all* of creation, *only* God's law can be productive and fruitful for man and his environment. He must begin with the

conviction of faith that God owns creation, and that He, and His revelation of Law to man, are the starting point for all economic inquiry and study.

Whether humanist or Christian, the study of economics begins with a basic presupposition of ownership-lordship. Once we know who owns creation, then we can come to know how, by what law, the owner manages man and his world. Since this juridical principle of ownership is basic to all economic study, we can understand that all systems of economic thought and theory rest upon a theological foundation. All economic study stems from a theological belief as to who is God. This means that economics and theology are indivisible. The study of one entails the study of the other. Therefore, we can understand that *economics is the study of the application of religious principle, or law, to the production, distribution, and consumption of goods*. For this reason, no man can plead ignorance when confronted with economic issues and problems. He cannot because the study of economics is essentially religious in nature, and every man is, by his creation in the image of God, a religious creature. He is either governed by the desire to be as God, or he is governed by the desire to be a creature in Christ. Since man is religious, he knows, *in principle*, the issue that stands behind every economic discussion. That issue is one of Lordship. Who is Lord, man or Christ? Whose law rules man and creation, man's or Christ's? For the Christian to claim ignorance in regards to economic issues is for him to claim ignorance of God, which means that he is devoid of faith and grace.

Every reprobate wants to be as God and, therefore, no two humanists can ever agree, *in principle*, on economic theory. Every ungodly man will want his particular economic theory to rule society because each will want to play God. But this should not be the situation with any discussion of basic Christian economic theory. All Christians have one God, one Lord, and His one Law or Word. Christians are in agreement, *in principle*, on economic thought and theory *when they begin* their discussion from the revelation of the Triune God. They, and they alone, are in possession of objective truth because they are in possession of God's revelation of Law. Because they *do* possess objective truth, they are the *only* ones who can consistently and progressively capitalize man and his world. They can do so because they have the desire by grace to conform themselves to God's word that rules and upholds all of creation. Only they, over time, have the power to consistently adhere to God's Word that makes economic progress possible.

God, not man, is the author of the law that created man and his world. It is His word that upholds both (Heb. 1: 3). Because He is Lord, only His law can bless man. If man diligently hearkens unto the voice of God, to observe and do all His commandments, then His blessings will come upon man, and *overtake* him. But if man refuses to hearken unto the voice of God, then God will

curse man, and destruction will *overtake* him (Deut. 28). God, in other words, will capitalize man, or decapitalize him, in every area of life and thought in proportion to his obedience, or disobedience, to the Word of God.

Nowhere are these effects more evident than in the area of taxation. Since taxation and the claim of sovereignty are indivisible, taxation that is *not* in conformity to the Word of God will cause God to curse man and decapitalize him. God will curse man because man is attempting to claim sovereignty over God's creation through humanistic taxation. If, on the other hand, man only levies those taxes that God declares are His by rights of ownership, then God will bless man and capitalize him because man has acknowledged God's Law, and therefore God, as Sovereign. Thus, we can see that humanistic schemes of taxation are destructive to man, while godly taxation is fruitful for man.

This can be understood by examining the effects of godly and ungodly taxation. Whether taxation is godly or not, we must recognize that it is the claim of ownership, and for this reason there can be no area that is free from the taxing authority.

God, through His taxing power, claims total ownership, because He claims total taxation on everything that man has, including his life. But God does not tax every specific item individually to establish His ownership. *He taxes all things in principle*. The Sabbath, for example, is a tax on man's time. One day in seven is the Lord's, and its payment by man means that he acknowledges his time as belonging to God. The Poll, or Head Tax (Ex. 30: 11-16) is God's means for establishing His ownership of man, the family, and the state. By paying this tax, man acknowledges his membership in God's Covenant. He also acknowledges his family as being members of the Covenant, since the man is head of the family. In addition, since this tax goes to the civil government, it reveals to the state its dependency upon God and, therefore, its ownership by God. God's requirement that man give the Firstfruits and Firstlings of the flocks and herds to the Lord is God's tax upon the earth, and man's production. It reveals to man that, since *all* the products of the earth stemming from man's efforts are the Lord's, the earth is also owned by God. Therefore, this tax reveals to man that "the earth is the Lord's, and the fulness thereof; the world, and they that dwell therein" (Ps. 24: 1). Broadly speaking, the tithes are God's claim of ownership of all productive enterprises, all leisure time (vacations, etc.), all social organizations (schools, churches, hospitals, etc.), and so on, because they either pay the tithe, or are financed by the tithe.

We can see from the above that God does *not* tax each and every item owned by man. He makes His claim to sovereignty by taxing all areas *in principle*. This is why the failure of man to pay all of God's taxes is so destructive. When he fails to pay *any one* tax, he is claiming that God has no authority whatsoever in that particular area of life and thought. Failure, for example, of

man to pay God's tax on time (the Sabbath), or pay the Rejoicing Tithe, is the claim by man that God has no claim of ownership on his time *other* than *what he* is willing to *render* to God. It is a denial, *in principle*, that God owns all of a man's time. This is why the failure to pay God's taxes is so destructive to man and society. When man denies God in principle in a particular area of life, God curses man in that area of life. Man simply cannot cheat God "a little." He cannot do so and expect that the rewards of disobedience will out-weigh the punishment for disobedience. If man denies God in principle, then man must be willing to accept God's denial of man in principle.

God's taxes are all-encompassing but are not destructive or decapitalizing. They are not destructive because out of all His taxes, only two do not tax a productive, or capitalized increase. One is His taxation on time, which is the Sabbath and the Festivals or Feasts, and the other is the Poll Tax. Neither are burdensome, and both are necessary for man and society. The Poll Tax is limited, and its fixed amount for all males twenty years and older prohibits it from becoming oppressive. It is a necessary tax because it goes to the civil government for the primary purpose of enforcing those provisions of God's Law that God has assigned to it. It is not decapitalizing since all societies this side of heaven have sinners within them, and their activities must be curtailed if society is to be maintained. The Sabbath and the Festivals, or rest and vacation taxes, are necessary for man in order that he can reflect upon his creatureliness and his past which have been wrought in God. No man can build for the future unless he has a goodly comprehension, and appreciation of the past. Man is a historical creature who needs to rest and think about his beginnings. Only as he understands the past can he hope to create a future. Moreover, time and time again it has been proven that man cannot work without rest and remain productive. Production always declines where men do not have periodic time off to relax and rest both their minds and bodies. But this does not mean that man works to rest, or rests to work. He does both in order to build the Kingdom of God. He does both that he might come to know God, and have communion and fellowship with Him. Therefore, we can recognize that neither the Poll Tax nor God's tax on time are destructive, but are, in fact, fruitful and capitalizing.

The state, through its taxing power, also claims total and complete ownership over every area of life. But unlike God, who taxes in principle, the state claims ownership by taxation of specifics. It sees itself as only being able to claim ownership in proportion to its ability to regulate and control every facet of life. This is why taxation by the ungodly state always progresses toward the goal of taxing every possible possession of man. The goal of the ungodly state, whether it is consciously aware of it or not, is total taxation for total control, which means total ownership.

This is the reason why state taxation in violation of God's Law is so grossly destructive. Its concern is not in trying to establish an equitable scheme of taxation for all of society (which would be God's plan of taxation), but is directed for the purpose of establishing itself as God on earth. Since it considers itself as God, it considers itself as law-maker for man and society. Because it believes that the only reality in creation is itself, it ends up taxing society so heavily that economic stagnation develops, and decapitalization results. Inevitably such taxation destroys society because the productive and most law-abiding members of society will become, 1) more concerned with trying to avoid taxation rather than being productive, or 2) will desert a sinking ship of state for more favorable surroundings. Such taxation was what sped God's destruction of Pagan Rome, and is now helping to bring God's wrath upon Western, formerly Christian, Civilization.

This destructive principle of ungodly state taxation can be seen in every area of life. Businesses, charitable foundations, etc., are licensed (a pagan form of taxation) which means they operate at the pleasure of the state, and are, thus, owned by the state. Doctors, dentists, teachers, mechanics, plumbers, etc. are also licensed by the state. Except that in these latter cases the state claims ownership of a man through its claim of ownership of his profession or trade. Inheritance is taxed to demonstrate that the family is owned by the state. Since the state never wants any one family, or group of families, to become too powerful (unless they are part of the state elite), its taxation on inheritance is oppressive and destructive. The state taxes property, and thus claims ownership of a man's home. The "owner" merely rents his home from the state. Property taxes especially decapitalize the elderly, and poorer members of society, because their incomes seldom keep up with the rising tax burden. Sales taxes decapitalize the middle and lower income members of society since they must spend a larger portion of their incomes than the upper income groups. The state taxes electricity, clothing, food, drugs, tires, etc. There is hardly an area of life that the state does not claim ownership of by its power to tax. The list of items taxed is only limited by the imagination and energy of the state bureaucracy.

The result of such taxation is always decapitalization of the society upon which such taxation is imposed. They are destructive because they tax capital rather than the increase from capital. When taxation becomes more than men will bear, they will turn from trying to be productive, to preserving what they have. They will either seek to hide or sell what is being taxed, or destroy it. A perfect example of how men will react to burdensome taxation can be seen from the Turk's taxation in the Holy Land. When the Turks taxed windows and trees, men simply enclosed their windows, and chopped down their trees. This latter act helped to turn the Holy Land into the rock-laden desert that it

is today. The tax on the trees, which were capital, simply destroyed and decapitalized the land. Ungodly taxation upon capital is always decapitalizing.

All of the above mentioned taxes are taxes upon capital, and all such taxation is destructive. They are destructive because they are in violation of the Law of God and, therefore, always bring God's wrath upon the society that exercises them. Moreover, a great many such taxes, especially the ones on food, medical care, drugs, etc., are hidden from the consumer. They are hidden because of their unpopularity. But these items cannot be allowed to be free from taxation simply because such taxation is unpopular. It must always be remembered that the ungodly state operates from a religious presupposition that it is as God. For this reason, the state *must* tax every item within society. Therefore, it hides certain taxes in a variety of ways in order to avoid disturbing its creatures (citizens). Biblical Law forbids such hidden taxation.

When the state does tax capital increases, rather than the capital itself, it is still destructive. Why? Because the state cannot confine itself to across-the-board rates nor to what men can bear. Instead of taxing a fixed percentage rate on all increases of income, as God does, the state invariably ends up with progressive taxation on income. It does so because this is the manner in which the state can claim ownership of brains, ambition, and talent. This type of progressive income tax is also decapitalizing, since it tends to destroy incentive among those who are the most economically productive in society. Moreover, the state finds itself incapable of stopping taxation at a level which men are willing to bear. Historically, this level has been approximately twenty-five per cent of income, which is the percentage rate that God levies upon man. Once this level is exceeded, men tend to revolt, in one form or another, against taxation. Almost invariably, when this occurs, the state will resort to the most vicious, most destructive, and most hidden tax of all. It will resort to the reprobate tax of inflation. By so doing, it decapitalizes virtually all of society because it destroys the currency medium upon which society makes its economic decisions and judgments. As the currency goes, so goes society and the state. Inflation is the final act in the state's play at being as God. It is its final attempt to create wealth by fiat. It is the primary claim by man that he can create material prosperity *ex nihilo* (out of nothing) in the same manner that God created the world. In the area of economics inflation is the ultimate claim of man that he can legislate whatever he desires into existence. It is his claim of being as God in the realm of political-economy. And because it is one of man's primary means by which he claims to be as God, it brings one of God's most severe judgments upon man. God's wrath against such unrighteousness means the virtual destruction of man's political, social, and economic structure.

The ability to comprehend the economic results of taxation rests upon our

faith as to who is Lord of Creation. Economics is simply the study of the application of religious principle and law to the area of political-economy. Since taxation is an economic issue, and because taxation and sovereignty are indivisible, the economic consequences of taxation clearly reveals who owns man and his world. It clearly reveals who can capitalize man and society. Taxation clearly reveals who is Lord of Creation because of its social, political, and economic consequences.

The power to tax is the power to destroy, or it is the power to create. It is the power to destroy man and his society, or it is the power to create the Kingdom of God on earth. Since taxation is unavoidable, the economic consequences of taxation are unavoidable. Our faith will determine whose tax we are willing to pay and, hence, what blessings, or cursings, we will receive.

XI

God's Plan Of Taxation

Our modern age sees taxation as a burden levied against material wealth by the state. This, however, is not the proper meaning of the word "tax." To tax means to assess the value of something and to lay a burden upon it which must be paid.¹ Thus, anything that can be deemed to have value can be taxed. A man's time, for example, is valuable in the eyes of God, and He has laid a burden upon it by requiring man to keep the Sabbath. Again, man taxes his mind since he considers it to be valuable, and lays a burden upon it in order to work efficiently and effectively, etc. We can understand, then, that taxation is not confined to material wealth. It is a burden that can be levied against all things of value, whether it be time, talent, brains, property, etc. Anything of value can be taxed.

The question arises, if an item has to have value to be taxed, *what* can be considered to have value? The answer is that value is determined by law. Whoever has the power to tax will determine by his law what is valuable. All things that are legal in terms of his law will be seen as having value. For example, the State of California views the possession of heroin as illegal. In the eyes of the state heroin has no value and, therefore, is not subject to inventory, personal property, or other taxation. Proceeds *from* the sale of heroin are subject to taxation because money is lawful, but the heroin itself is not subject to taxation since it is illegal and without value in California.

We can understand from this that whatever the taxing authority views as legal has value and is subject to taxation. Also, whatever the tax authorities' law deems as illegal has no value and is not subject to taxation. Law, then, determines what has value and what does not. Therefore, whoever has power to create law has power to create value, and whatever has value is subject to

1. *Webster's New Twentieth Century Dictionary Unabridged*, The World Publishing Co., N.Y. 1956.

taxation. This means that whoever has the power to create value by law has the power to determine good and evil (Gen. 3: 5). This is true because whatever the law determines to have value is seen as legal and good, while that which is illegal in terms of law has no value and is seen as being evil. Hence, whoever has the juridical power to determine value for the purposes of taxation has power to determine good and evil and is as God.

The power to tax stems from the power to make law which establishes good and evil for man. The power to tax can either stem from God *or* it can stem from man. It cannot stem from both. Our modern age sees taxation as solely a state prerogative, which means that our age views man as the determiner of value. But Scripture posits God only as having the power to legislate for man and creation. The Law or Word of God sets forth what is legal and has value, and what is illegal and has no value for man. Man's judgments concerning what is valuable and productive are to be ruled and circumscribed by God's revelation of Himself to man. Furthermore, what is legal and has value in terms of the Word of God is subject to God's plan of taxation.

We can see that taxation is not confined to material wealth but can and does extend to all things that conform to law. This means, in essence, that taxation can be levied against all areas of life and thought, since all life and thought are ruled by some conception of law. Taxation, then, can be understood as one of the means by which deity and law are impressed upon the mind of man. It is the means of establishing in the mind of man what is legal, what has value, and what does not. *Taxation is for the purpose of impressing upon man the legal limits of his thoughts and deeds. It is for the purpose of determining for man what is good (has value) and what is evil (has no value). It is one of the primary means by which men learn to think and act in conformity to the law of their god.*

The payment of taxes *forces* men to think in terms of deity. If the state is the source of the power to tax, then the state is as God on earth. It determines what is good and evil and will impress its conception of law, and its omnipresence, on man by taxing all of his thoughts, deeds, and possessions. It will continually enlarge its sphere of influence and power by taxing all things in order that man will function solely in obedience to its will as expressed in its law. Since the state never taxes objects, persons, or ideas *in principle*, but only taxes specific items, the state *must* attempt to control all things by taxing all things. For example, it will tax beliefs and ideas by licensing churches, books, schools, plays, etc. Those beliefs that do not acknowledge the state as a god will not be *allowed* to pay taxes, or license fees, and will, therefore, be illegal and outlawed. For this reason, the church can *never* allow itself to be licensed by the state, for such licensing is tacit recognition by the church that Caesar is Lord.

If God is the source of the power to tax, then God, by His Law, determines

what is good and evil. God will use His power to tax to impress upon man the limits of his thoughts and deeds. He will use His power to tax to force man to see that God, and not man, is the determiner of law and value. God, by taxing all things *in principle*, will establish before the mind of man His total omniscience, omnipotence, and omnipresence. This is exactly what God's plan of taxation does. Since God taxes all things in principle, nothing escapes His influence. The payment of God's taxes by man *forces* man to think continually in terms of the Word of God. It *forces* him to acknowledge the Lordship of Christ in every area of life and thought. It does so because his thoughts are continually circumscribed by his continual payment of God's taxes.

This is why the failure to pay to God any duties that He has imposed upon man is so damaging. Failure to pay any one of God's taxes leads to an inability to think God's thoughts after Him properly in that area of life. It leads to an improper understanding of *how* God rules man and creation, because failure to acknowledge God as Lord by payment of His taxes destroys our understanding of His word that upholds this world (Heb. 1: 3). Our continual payment of God's taxes is essential if we are to continue our fellowship with the Lord. The payment of God's taxes *forces* us to know the word of God more fully than we would have otherwise.

Taxation either stems from God or it stems from man. It does so because law either stems from God or from man. The juridical principle of taxation is that it must establish lordship by obedience to law. For this reason, the purpose of taxation is *never founded* only upon a desire to obtain funds, but stems from the desire to impress upon man the legal principle of lordship. This is the purpose of all plans of taxation, whether they are of God or of reprobate man.

God's laws of taxation are for the purpose of establishing God's name on earth. They are to enable man to know God and to have community and fellowship with Him in every area of life. For this reason, God's plan of taxation is all-encompassing. He taxes every facet of a man's life in order that man may constantly be confronted with the Lord. Thus, God's taxes a man's time (the Sabbath, etc.) as well as his material wealth. Because of space limitations, however, we will only examine those laws of taxation which require some payment by man of his material wealth to God. We will examine these laws for the purpose of understanding the juridical principle that undergirds each. It should be remembered that God's Law is *law in principle*. He gives us specific examples to which His laws apply in order for us to be able to discern general principles, or rules that can then be applied to all similar conditions and circumstances. God requires that we understand and apply the juridical

principles contained in His Word in our daily lives.

This plan of taxation by God can be divided into two general categories. *First*, there is state taxation which is the Poll or Head Tax. *Second*, there is Levitical or Social taxation which are the First-fruits, First-born, and the Tithes. The other taxes, the gleanings and the poor loans, will be examined when the Poor Tithe is discussed.

State Taxation: The Poll Tax

The Poll, or Head Tax (Ex. 30: 11-16) formally divided church and state in Israel. This does not mean that religion and law were separated from the state. On the contrary, the state was the creation of God's Word and subject to it, and limited by it. What it does mean is that both the civil and ecclesiastical centers of Israel were responsible before God for enforcing those provisions of God's Law that had been assigned to each by Scripture. The state, in other words, could not take upon itself the enforcement of ecclesiastical concerns, and the church could not attempt to enforce matters of law that were assigned to the state. For example, the church could not enforce capital crimes through execution, since this was the prerogative of the state. Neither could the state enforce the laws dealing with the sacrificial system, since these were the concern of the ecclesiastical center.

This division can be understood from the fact that the Levites were not members of the civil order, and that the children of Israel, who were not Levites, could not be members of the ecclesiastical order. This can be seen from the fact that the Levites could not be numbered for purposes of military service (Num. 1: 47-49) and, therefore, were not subject to the Poll Tax. They were not subject to the Poll Tax because only those males twenty years and older who were numbered for military service were to pay this tax (Num. 1: 1-3; Ex. 30: 11-14). This tax went solely for the purpose of supporting the state, and only those who were members of the civil order because of their military service paid it. Thus, the Poll, or Head Tax created a division between church and state in the minds of the Israelites. The payment of this tax forced them to acknowledge that neither the church nor the state were supreme, but both were subject to and limited by the Word of God.

Both the civil and ecclesiastical centers were under the Covenantal Law of God. They were both necessary members of Israel, yet their responsibilities before God were separate and distinct. The Levites had no inheritance of land in the Theocracy, since God was their part and their inheritance (Num. 18: 20) This lack of inheritance was the equivalent to a tax paid by the Levites to God. This peculiar tax established them as being called of God for a special service to the nation. It was the acknowledgement that God was their High Priest (or King of the Church), and they were His property, and, therefore,

members of His Covenant. In similar form, the Poll Tax established the same principle for the rest of the children of Israel. This tax was a ransom for their souls and was called the atonement money. Payment of this money signified that a man, and his family, were members of the Covenant since the money was paid by those who were liable for military service in the Theocracy. It was a peculiar tax which established each man and his family as especial. Payment of the atonement money acknowledged that God was their King, and that they were His property and under His Covenantal Law. In both instances, the payment of a tax signified that a man, and his family, were members of the Theocracy of Israel.

In addition to the Poll Tax dividing church and state in Israel, it also provided for equal enforcement of the laws by the state. The state was the *only* agency within the Theocracy that could wield the sword and demand compliance by the use of force. Since all human agencies will readily support those who support them, some means had to be established by God which would prevent the state from favoring those who supported it. God appointed the Poll Tax as the means for accomplishing this end. The Poll Tax was to be the state's *only* means of obtaining financial support. This tax was to be a fixed amount for every male, twenty years and older. "The rich shall not give more, and the poor shall not give less" (Ex. 30: 15). If a man was married, his atonement money also represented his family as well as himself, since he was head of the family unit. Such a system of taxation meant that every man and his family financially supported and benefited the state equally. Since no man and his family could financially benefit the state more than any other man or family, the state would tend to ignore favoritism in its enforcement of law. Because equal taxation would tend to make the state see all men and families of society as equal, the state could be freed from unreasonable prejudice in contests at law. Moreover, payment of such a tax would re-enforce in the minds of the Israelites the Biblical principle that all men and their institutions were equal before God's Law. It would tend to re-enforce the juridical principle that God was Lord, and neither man nor the state was above His Word.

In principle, the Poll Tax also limited the amount of taxes that the state could levy against a man. Although Ex. 30: 13 specifies a fixed amount of half a shekel per male, the juridical principle of taxation established here in Scripture is that every man shall pay the same fixed amount. This principle was established by God in order to prevent taxation by the state from becoming a vehicle for the redistribution of wealth. Taxation was to be the means for re-enforcing God's Lordship upon man and for the financing of necessary defense by the civil government. It was *not* to be the means for furthering envy, greed, or covetousness.

Any increase in the Poll Tax would be felt most by those with lower and

middle incomes, since such an increase would take a greater percentage of their wealth than those with higher incomes. This effectively put a ceiling on the amount that the state could demand in taxes. This can be understood because society has always been composed of more lower and middle income members than those who are wealthy. Since those who are not wealthy outnumbered those who are by a great margin, the state would tend to try to keep taxes as low as possible in order to please this larger portion of the population. They would try to do so because this tax was anything but hidden. It was direct, visible, and was to be paid in one lump sum. Because of this, the people would know who financed civil government and who bore the burden of higher taxes. This, in turn, would produce a great restraint on the desire of the state to increase its revenue.

Today the Theocracy of Israel and the Levitical Priesthood are gone but the juridical principles incorporated in the Poll Tax are not. God's Law is law in principle and, for this reason, cannot be set aside. If God were so disposed to set aside one principle of His Law, then He would not have sent His Son to be a propitiation for our sin. He simply would have set aside all of His Word rather than have His only begotten Son suffer for our *legal* justification. He would simply have justified us by negating His Word to us. But this He could not do because He would have also negated Himself since God's Word to man is God's revelation of Himself. This is why Christ is referred to as the Word of God Incarnate, for Jesus is God's personal revelation of Himself to man. God cannot deny His Word without denying Himself, and for this reason, in principle His Law or Word will be fulfilled in history (Matt. 5:17-20).

The juridical principles incorporated in the Poll Tax are as binding today as they were in ancient Israel. A truly godly social order is required to implement and enforce the principles of the Poll Tax. To sum up, these principles are, *first*, that this tax is the *only source of funds* that the state can have and, *second*, it must be a fixed amount for every man who also is to be subject to military service for the *defense* of the Theocracy. These principles in turn re-enforce the Lordship of Christ. They limit the power of the state by limiting its power to tax. They establish God as the giver of wealth and blessings rather than the state via taxation for wealth redistribution. They provide for equal taxation which eliminates favoritism on the part of the state in contests at law. Through equal taxation they re-enforce in the mind of man and his institutions the Biblical principle that man's relationship with God is Covenantal, and that both man and the state are under God's Law, standing equally before it. They also bring about a division between church and state since this tax is solely for state use, and the other taxes are only for the use of the Levitical or Social principle. Both are separated by God's Law, yet both are under His Lordship by Law.

Additional comments are in order in regards to taxation by the state. The

only revenues that the state is allowed to collect in Scripture are those obtained from the Poll Tax. Too often various passages are quoted in Scripture to give legality to the idea that the state can collect revenues from any source that it wants. The consequences of this would be to place the state beyond God's Law, which would make the state a law unto itself. The most quoted passage for such purposes is 1 Sam. 8:10-18. Here Samuel is telling the people what type of king they will have over them because of their rejection of God as their King. Their king "will take your sons. . . and he will take your daughters. . . and he will take your vineyards, and your oliveyards. . . and he will take the tenth of your seed. . . and ye shall cry out in that day because of your king which ye shall have chosen you; and the LORD will not hear you in that day" (1 Sam. 8:10-18). Such taxation is seen by God as just punishment on those who have rejected Him and his laws of taxation. This passage cannot be interpreted as endorsing ungodly taxation by the state.

Moreover, the belief that the state can accept gifts from its citizens or foreigners is false. The passages most often quoted for support of this idea appear in I Kings 10 and II Kings 5:5; 20:12. The fact that various kings in Israel took gifts does not legalize such practices. God, not man, is the maker of law. The acceptance of gifts by the state is prohibited in Deut. 16:18-20 and Ex. 23:8. The reason for this is that all human agencies will support those who support them. Since the state is the sole agency within society that is to wield the sword in order to force compliance to law, the state must be freed from unreasonable prejudice in its enforcement of law. The acceptance of gifts by the state creates favoritism toward those who are the bearer of gifts. Which means, of course, it also creates prejudice *against* those who either do not give gifts, or who do not give "adequate" amounts to the state. This wrests judgment and creates respect of persons. In principle, such perversion of judgment, regardless of how small, elevates man above the Word of God. The acceptance by the state, or of its officers and judges of presents and gratuities creates favoritism and prejudice and is, in essence, the taking of a bribe. "Thou shalt not wrest judgment; thou shalt not respect persons, neither take a gift: for a gift doth blind the eyes of the wise, and pervert the words of the righteous. That which is altogether just shalt thou follow, that thou mayest live, and inherit the land which the Lord thy God giveth thee" (Deut. 16:19-20). The state, because of its unique position as sword bearer of God, *cannot* accept *any* gifts. It must be freed from unreasonable prejudice in its enforcement of the Law of God.

Finally, we come to the issue of fines by the state as a source of revenue. Fines, which are paid *to* the state for law violations, are pagan forms of revenue collecting and punishment. They are not Biblical. They are not because they pervert judgment and stem from a pagan view of man. They per-

vert judgment because the state will put more effort into the enforcement of those laws that bring the greatest amount of revenues to the state coffers than those that do not. Those laws that have a low rate of monetary return per cost of enforcement will be less likely to be enforced than those that bring a high rate or return to the state. This is true because fines that are paid to the state stem from the pagan view that man is an economic creature. This view holds that man lives for material goods and not for his god. If this view, that man is an economic animal, is generally held by society, it can be expected that the state will also cling to this belief since it is composed of men. Hence, the state will be motivated primarily by economic concerns and will, therefore, tend to stress the enforcement of those laws that bring the highest rate of economic return. This wrests judgment in the enforcement of law. For this reason, Scripture *never* gives the state the power to impose fines nor to receive restitution for violations of God's Law. The state is to be free from favoritism, both toward itself and toward others. The levying of fines by the state for violations of law is ungodly and is, therefore, destructive to both man and his society.

The Poll Tax is the *only* source of state revenue that is allowed in Scripture. No other means for the collection of funds, whether it is taxes, fines, or gifts, are permitted the state by the Word of God. The state, being the sword bearer of God, must be freed from all ungodliness and unrighteousness of judgment. The Poll Tax is God's means for achieving this end in the area of taxation. It also impresses upon every member of the Theocracy the knowledge that God alone establishes His relationship with man. It re-enforces the principle that God is both Lord and Covenant-maker over man. It makes all those who pay this tax recognize the principle that their standing before God is Covenantal. The payment of the Poll Tax forces the taxpayer to understand that he is an individual member of the collective body of Christ.

Levitical or Social Taxation

Just as the Poll Tax is for the use of the state, the remaining taxes, freewill offerings, and gifts are for the use of the church. This does not mean that these taxes and gifts are for the use of one particular church institution or organization. In Scripture, the church is the body of believers, or community of saints, and not an organizational structure. These "church taxes" were to be administered by the saints, and not by any one institution. This is why Baalshalisha could deliver his first-fruits to Elisha rather than to the Priests and Levites (II King 4:42-44). He was giving God his due, because he was giving his first-fruits to God's bride or church, which was Elisha and his school of prophets, rather than to the corrupt Levitical Priesthood. God's "church taxes" are for the support and furtherance of the saints and their godly social efforts. They are *not* for

the support and furtherance of *any* ungodly men and their institutions.

Neither are these taxes to be confined to local areas or institutions. The belief that Scripture requires that the first-fruits and other taxes are to be only for use by local churches is false. Scripture has no such requirement. What is required by the Word of God is that we *know* the character of the men and institutions to whom we render our taxes. For example, Scripture required that the Israelites administer the Poor Tithe locally, that is, within their gates (Deut. 14:28-29). The purpose of this requirement was to force upon their minds the principle that they were personally responsible before God for determining who was truly worthy to receive this tithe. Local giving presupposed that the tither knew local conditions. For this reason, he would be without excuse before God if he tithed to those who were unworthy to receive the Poor Tithe. He could not claim ignorance for failing to administer properly God's tax for the relief of the poor. Thus, the juridical principle behind God requiring the Israelites to administer His taxes locally is that God holds the tither *personally* responsible for *how, and to whom*, he administers the Lord's taxes. The taxpayer cannot give his taxes to another party or agency and then claim ignorance if they should prove to be corrupt. *God lays the burden of responsibility for the proper administration of His taxes upon those who are to pay them.*

We can see this principle in operation by examining Phil. 4:15-19 and I Cor. 16:1-4. In Phil. 4:15-19 Paul declares to the Philippians that they have done well in that "even in Thessalonica ye sent once and again unto my necessity." In I Cor. 16:1-4 Paul asks the Corinthians to lay up a collection for the saints of Jerusalem, just as he has "given order to the churches of Galatia, even so do ye." In the first instance, the local saints at Philippi supported Paul's missionary efforts in Thessalonica. In the second instance, the local saints at Corinth sent their support to the saints at Jerusalem. In both cases, the local saints accepted Paul's description of his needs and of the needs of the saints at Jerusalem. They took personal responsibility before God for administering to the relief of Paul and their brethren at Jerusalem.

With these principles in mind, we can now examine the Levitical or "church" taxes. These taxes are the First-fruits, First-born, and the Tithes. Again, we must remember that God's Law is law in principle, and that we must try to understand the legal principles of His Word if we are to keep it. It is the principles that are incorporated in His plan of taxation that we must attempt to understand and implement.

XII

First-fruits

The First-fruits belonged to God and were taken to the house of the Lord. They were to be the best produce of the land and were to be used by the priest and his family. It was to be the First-fruits of a man's *labor* that he was to deliver to the house of the Lord (Ex. 23:16-19; 34:26; Num. 18:8-13; Deut. 18:3-4). This means, in essence, that a man could not use the results, or rewards of his labors *until* he had made an offering of a portion of them to God. Since a man could not use his harvest, or income prior to his offering of the First-fruits from it, this meant he did not own his income. What a man owns he controls, and vice versa. Ownership is meaningless if a person cannot control the use of what he "owns". Hence, the payment of the First-fruits signified that a man did not own his income, but that God did. Also, because man cannot live apart from having an income in order to purchase the necessities of life, it can be understood that whoever owns a man's income owns that man's life. Thus, we can understand that God's tax of the First-fruits re-enforced the juridical principle of His ownership and control over man and his blessings. It impressed upon the mind of man that God was Lord.

Moreover, the payment of this tax re-enforced upon the heart and mind of man the understanding that all his life and all his blessings were *free gifts* of God. This can be seen from God's essence, and from His ownership of a man's life and income. God's essence and man's essence are not the same. God is eternal Lord and man is temporal creature. God is totally self-contained and self-conscious, and the Creator of man and his world. Since God is totally self-contained, and man is His creation, God has no *necessity* for what man may have. God has no need to "trade or sell" His blessing of life and income to man. Man, then, cannot "purchase" by his own efforts or works any favor of the Lord's. God owns a man's life and income, yet He is not compelled by any necessity to grant either to man. God however, does grant both to man. But,

these grants of life and blessings are free gifts of God. From this we can understand that the tax of the First-fruits is to re-enforce the legal principle that God is Lord. Since God is Lord, He is the Creator-Owner of man, and thus, is man's sole source of the *free gifts* of life and its multitude of blessings.

The tax of the First-fruits on a man's productive efforts establishes the principle that man is owned, lock, stock, and barrel, by God. It establishes the absolute premise that man is a dependent creature of the Lord, being dependent for even the sustaining of life. For this reason, Scripture does not specify a fixed amount that must be offered as the First-fruits. The First-fruits are required by God's Word, but the amount to be given is a freewill offering. If God had established a fixed amount for this tax, sinful man would have reasoned that payment of such a fixed sum would have entitled him to God's favor. But by not fixing the amount to be paid, God prevented a sum from being established in the mind of man as to what would be adequate for the purchase of His blessings. Because a man can *never consistently* give to God all of his income as a First-fruit offering, since he must retain some funds to live on, he can never give enough to satisfy his desire to purchase the favor of God. He can *never* say in his heart that his available funds are sufficient for the task of purchasing the blessing of the Lord. He knows that he could always give more, since he has not given all to God. This lack of a fixed amount for the tax of the First-fruits helps to destroy the reprobate belief that man can obtain the favor of God by works.

The purpose of the tax of the First-fruits is to establish a principle in the mind of man. It is *not* to get man to adhere to external rules through which he may attempt to buy the blessings of the Lord. For man to establish a fixed amount for this tax, as the Jews did, is an attempt on the part of man to destroy the principle of Lordship that is incorporated in this tax. It is an attempt by man to legislate the means by which he can obtain God's favor. For this reason, there is no fixed sum of First-fruits that a man must render to God. The objective of this tax is to re-enforce the juridical principle that Christ, and not man, is Lord. The payment of this tax impresses upon the heart and mind of man that God, and God alone, is the giver and sustainer of life and of all its blessings.

The First-fruits were to be the best of a man's first productive efforts (Ex. 23:14-19; Num. 18:8-14). They were to be paid once every year by the Israelites at the Feast of Weeks (Ex. 34:22). The payment of this tax was to impress upon their hearts and minds God's deliverance of them from Egypt, and His gifts of life and blessings (Deut. 26:1-11). The First-fruits were to re-enforce the Israelite's conviction of faith that God was the Creator, Redeemer, and Lord of man. Since this tax represented God's total ownership of, and control over man, it only had to be paid once annually. The tax of the First-fruits was law in principle and, therefore, represented *all* of a man's productive labors for the whole year.

As stated before, God's Law is law in principle and is His revelation of Himself to man. Because God does not change, neither can the principle of His word. The specific circumstances to which His law applies does change, but the principle of His Word does not. For example, in Deut. 25:4, God's Law declares, "Thou shalt not muzzle the ox when he treadeth out the corn." Now, this law is for a specific example that we might learn a general principle. That principle is that "the laborer is worthy of his reward" (I Tim. 5:18), that because even the ox has a right to eat that which he has helped to produce, so do men have a right to the wages that they have earned. The principle is that the worker is not to be defrauded but has a claim on those for whom he has worked. Once this principle is grasped, then we can apply it to situations other than that given in this law. We can see that defrauding anyone who works for us is a violation of the Law of God. We can understand that the worker should work in the hope that he will receive his reward, including the worker for Christ (I Cor. 9:9).

The principle of God's Law does not change, but its application often does. Therefore, the belief that Christ's advent on the earth was to set aside the Law of God, so that it was no longer binding upon man, is false. Christ's advent was to fulfill the Law or Word of God. "Think not that I am come to destroy the law, or the prophets: I am not come to destroy but to fulfill" (Matt: 15:17). To fulfill means to establish, execute, or satisfy. Therefore, Christ is establishing, executing, and satisfying the juridical principles of God's Law. No where else is this fulfilling of the Law or Word of God more clearly seen than in the taxes that God has laid upon man.

There are actually four offerings of the tax of First-fruits. All reveal clearly the fulfilling of God's Law in principle by His Son. The first offering of this tax was done by the High Priest on the first day after Passover. It was an offering of new ripened corn and of a lamb (Lev. 23:4-14). Christ was resurrected on the day of this offering. He was, and is, the Passover Lamb. The First-fruits are representative of Him, who is the First-fruits of the New Creation (I Cor. 15:20-23). Christ, as the High Priest and Mediator between God and man, offered Himself to God as a sacrifice for, and as the First-fruits of, the New Israel. Thus, we can understand that the Old Testament offerings of Sacrifice and First-fruits were established and executed by Christ. This aspect of the law of the First-fruits was not set aside. It was permanently established in principle since Christ is, for all eternity, the One who was sacrificed for, and is the First-fruits of, the New Humanity.

Moreover, the offering of the First-fruits of the new corn represented the beginnings of the new harvest season and of new life. Christ's offering of Himself, the resurrected new corn, established the beginnings of the harvest of the New Creation. His resurrection marks the beginning, and attests to the

victory of, the Kingdom of God on earth. Therefore, we can understand that *in principle* the first offering of the First-fruits has been fulfilled by the Christ of God. It has not been set aside, but is a permanent and eternal aspect of the Word of God. It is as binding upon the New Israel today as it was upon ancient Israel. But now Christ is the High Priest, and the sacrifice and First-fruits. The old priesthood has passed away that a new one can be established. Therefore, Christ and Christ alone, is the Mediator between God and Man.

The remaining offerings of the First-fruits were conducted on the Feast of Weeks (Lev. 23:15-21; Deut. 16:9-12). This feast day was also known as the Feast of Pentecost, since it occurred fifty days after Passover. It was on this fiftieth day from the first Passover that God established His Covenant with Israel at Sinai. It was also on the fiftieth day after the resurrection of Christ, at the Feast of Pentecost, that God established His Covenant with the New Israel at Jerusalem (Acts 2:1-4). In both cases, the establishment of God's Covenant at Sinai and at Jerusalem by the giving of the Law and the Holy Ghost, signified the new harvest of God. When God made His Covenant with old and new Israel, He established the principle that they were His. They were the results of His work and labors and represented His harvest among the children of men on earth. The harvest of God were those who had been redeemed by His work, and who were members of His one Covenant of Grace and Law. The Feast of Weeks was to commemorate this event. It celebrated the deliverance of the Israelites from the house of bondage, which was Egypt, and their harvest and ownership by God through His Covenant (Deut. 26:1-11).

The second offering of the First-fruits of the year was conducted by the High Priest. He was required to wave before God two loaves of leavened bread which were "the first-fruits unto the Lord" (Lev. 23:17). This new bread was made from flour of the new harvest. The High Priest was actually representative of Christ. The wave offering was the children of God's Covenant, or harvest, who had been leavened by the Holy Ghost. We can appreciate the meaning of the wave offering if we remember that the redeemed in Christ are "a kind of first-fruits of His creation" (James 1:18) "unto God and to the Lamb" (Rev. 14:4), who are leavened with "the first-fruits of the Spirit" (Rom. 8:23). Christ is the High Priest who, on the Feast of Pentecost, filled the Apostles with the Holy Ghost (Acts 2:1-4), and thereby established His Covenant with New Israel. The New Israel is Christ's new harvest which He offered before the Lord as the First-fruits leavened with the Holy Spirit.

In principle, this second offering of the First-fruits at the Feast of Weeks has not been set aside but has been eternally affirmed. Christ is our High Priest and we are His leavened wave offering. This particular ceremony is no longer required on earth since Christ has established it for all time before God's Throne of Grace. The juridical principle incorporated in this law has not changed nor

been negated. It has been eternally established, or fulfilled through the atoning work of Jesus Christ.

The third and fourth offerings of this tax were to be conducted by the Israelites themselves at the Feast of Weeks (Ex. 23:14-19; 34:23-26; Num. 8:8-14; Deut. 16:9-12; 26:1-11). They were to bring the best of their labors to the house of God for the third offering. The payment of this tax to the Lord was to commemorate His deliverance of them from Egypt. It was to celebrate the establishment of His Covenant and their membership in it. The payment of this tax was to re-enforce upon their minds God's *free gift* of deliverance from sin and death, and the restoration of their standing before God by their membership in His Covenant. It was to impress upon their minds that their life and their blessings were free gifts of the Lord. For this reason, this third offering was to be paid to the house of God. The payment of this tax by taking it to the High Priest forced the Israelites to see themselves in a Covenantal relationship with the Lord. The High Priest was their Mediator before God, and the payment of this third offering by them forced them to recognize this relationship. They were not autonomous. They could not approach God except through Christ. They were owned of God *because of His Covenant with them. Hence, the payment of this tax to the house of God was to impress upon their minds the covenantal nature of their faith. They were God's possession because they were members of Christ's Covenant.*

The fourth offering of the First-fruits (Deut. 16:9-12; 26:1-11) is not described as such in Scripture. It is described as "a tribute of a freewill offering of thine hand, which thou shalt give unto the Lord thy God, according as the Lord thy God hath blessed thee" (Deut. 16:10). It was to be given to the Lord, but not to the High Priest or the house of God. It was to be given to the Lord by giving it to oneself and one's family, the stranger, the poor, and the Levite for the purpose of rejoicing before God (v. 11). This fourth offering was to be a tribute to God for His work of salvation, the giving of new life, and of all its blessings. The Israelites were required to rejoice before God because such rejoicing testified to their re-creation in Him. Their rejoicing was to impress upon their minds their deliverance "from the bondage of corruption into the glorious liberty of the children of God" (Rom. 8:21).

This fourth tax, or freewill offering was required by God to be used for rejoicing. God did so because nothing, in all of creation, can so indelibly inscribe a principle upon the heart and mind of man as joy can. This can be seen from the fact that what has brought man exceeding joy he will always attempt to keep or return to. That is why Christ has spoken to us, that His joy might remain with us, and that our joy might be full (John 15:11). It is this joy in Christ, above all else, that will make us cling to Him in every circumstance. For this reason, the Israelites were *required* to make a sufficient freewill offer-

ing at the Feast of Weeks in order to rejoice in the Lord. Their exceeding joy was to be their testimony before God and the world that they were the redeemed in Christ and He was their Lord.

As we have seen, the first and second offering of the First-fruits have been fulfilled and permanently established by Christ. His role as High Priest, and His offerings of both Himself and of His new harvest have established forever before God's Throne the principles incorporated in the law of the First-fruits. For this reason, the first and second offerings by an earthly Priest of earthly First-fruits are no longer required. But this is not true of the third and fourth offerings, or taxes. These taxes were paid by the Israelites themselves. They were *their offerings* before God, not the offerings of a High Priest. Christ, being the High Priest of the New Israel, performed the duties and obligations of the office of the High Priest. But He did not perform the duties and obligations that fell upon the members of His Covenant. Christ performed no act that removed the requirement for the payment of these taxes by the children of God. For this reason, these latter two offerings, or taxes, remain obligatory upon all those who claim to be members of the Covenant of God. The payment of these taxes are their sign and seal that Christ is their Lord.

The payment of the small taxes of the First-fruits are extremely important. The size of the tax is not. What is important are the principles that it re-enforces upon the minds and the hearts of the elect. It should always be remembered that man was not made for the Law, but the Law was made for man (Mark: 2:27). It is God's Word that is the revelation of God to man. Our salvation in Christ is for the purpose of re-establishing our relationship with God through Christ by obedience to His every word. (Deut. 8:3; Matt. 4:4). The payment of these two taxes is for our benefit, not God's. It is for the purpose of impressing upon man the legal limits of his thoughts and deeds. It is one of the primary means by which men are to learn to think and act in conformity to the Word of God. Therefore, any failure to pay these two taxes for godly Christian reconstruction *and* for rejoicing before the Lord, will weaken our conviction of faith in Christ as Lord and Redeemer. We who are the called in Christ *must* rejoice in our Lord as our Redeemer, and establish His name as Lord in every area of life and thought. We cannot allow ourselves to become obstacles to Christ's fulfilling of the Word of God on earth. We must pay the taxes of the First-fruits in order to strengthen our conviction of faith and our service to God.

The tax of the First-fruits is as binding upon Covenantal man today as it was upon ancient Israel. The principles of this tax are, *first*, that they are to be the first and best results of a man's productive labors, *second*, the amount to be paid is to be a freewill offering, *third*, the first portion is to be paid toward Christian service and reconstruction, and *fourth*, the second portion is to be used for rejoicing before the Lord. These principles in turn re-enforce the Lordship of Christ by establishing Him as the Owner of man and making man see his life

and its blessings as His free gifts, destroying the concept that man can purchase the favor of God, forcing man to see that his relationship with God is Covenantal in nature and that he is not autonomous, and by requiring man to rejoice in Christ it impresses upon his heart and mind the recognition that Christ alone is the Redeemer of man. The legal principle of the tax of the First-fruits is for the purpose of impressing upon the heart and mind of man the belief that God is both Lord and Owner of man and his world.

XIII

First-Born

The principles of the First-born parallel those of the First-fruits. The slaying of the First-born of man and beast in Egypt signified the slaying of all Egypt. The redemption of the First-born of both man and beast of Israel signified that all of Israel was saved and was God's property and was His son, "even my firstborn" (Num. 8:17; Ex. 4:23). The purpose of the tax of the First-born was to force the Israelites to remember that "by strength of hand the Lord brought us out from Egypt, from the house of bondage" (Ex 13:14). The payment of the First-born was the token or sign that the Israelite acknowledged God as his deliverer and redeemer (Ex. 13:16). This tax was for the purpose of impressing upon the mind the conviction of faith that God alone is the Saviour of Man.

The First-born were those males who first opened the womb or matrix of both man and beast. They were the Lord's, "for on the day that I smote all the firstborn in the land of Egypt I hallowed unto me all the firstborn in Israel, both man and beast: mine shall they be: I am the Lord" (Num. 3:13). They were to be sanctified by giving them to God (Ex. 13:1-2; 13:11-12; Num. 8:17). This does not mean that they were required to be given to the Priests. To sanctify means to set aside for God's purpose according to His Word. Too often we believe that when Scripture requires that God be given something we assume that that item must have been given to the Priests or to the Levites, or in modern times must be given to the institutional church. This is an erroneous assumption. The church in Scripture is the body of believers or saints and not a particular priesthood or institution. To give something to God means to give it in accordance with His Word or Law. The tax of the First-born did not necessarily go to the Priests, but was required to be set aside for God's special purpose. We can understand this from the fact that the tax of the First-born of animals was to be given by the Israelites to the Priests for freewill sacrifice and offerings (Num. 18:17), *and* also from the fact that the Israelites

themselves were required to eat the First-born of their own flocks and herds at the Feast of Tabernacles (Deut. 14:22-27). Only those First-born animals that were actually brought to the Priests by the Israelites belonged to them (Num. 18:15), while those First-born animals that remained with the Israelites belonged to them and were to be used for God's special purpose at the Feast of Tabernacles (Deut. 15:19-23).

The payment of the Tax of the First-born fell upon both man and beast. For man, the First-born male child was to be redeemed by the payment of five shekels to the Priest (Ex. 13:13; 34:20; Num. 18:15-16). This payment was required because the Levites had been set apart from the other Israelites for a special and formal ministerial service to God. In effect, the Levites were God's substitution for the First-born of man which belonged to the Lord. Originally, God had required that all the First-born of the Israelites were to be numbered or counted. The Levites were then to take the place of these male First-born. All those First-born of the Israelites who numbered in excess of the total number of Levites were required to pay the tax of five shekels each as their redemption from service to God in the Levitical Order. This practice was continued thereafter for each new male first-born child. The payment of this tax redeemed the child from service in the Levitical Tribe (Num. 3:5-13, 44-51). Through the use of this tax the principle of law of the First-born was maintained. Since each male first-born child of those who were not Levites was required to be redeemed *from* service to God in a special and formal religious order, the family that paid this redemption money was forced to recognize the Lordship of God. The payment of this tax preserved the juridical principle of God's total ownership and control of the family. The tax of the First-born impressed upon the minds of the Israelites their redemption and deliverance by the hand of God (Ex. 13:14).

The payment of this redemption money is no longer required. It is no longer required because the Levitical Ministry, as a separate and distinct order of society, has been abolished. The Levitical Order was established by God for a special formal religious charge (Num. 3:5-13; 8:5-22). Their function was to keep the charge of the tabernacle and to act as the cohesive element of society that joined the other tribes into a federal union. It was the Priest and Levites who were to provide for religious sacrifice, ceremony, education, and other services for all Israel. By centralizing all formal religious functions into one tribe which was then dispersed throughout all the remaining tribes, no tribe could regard itself as autonomous. They could not since each tribe was dependent upon the Priests and Levites for their formal service to God. Such a centralized and yet dispersed religious order allowed for a decentralized and federal political and economic order. It did so because at the heart of every federal union must be a common faith. Without a common faith and destiny among the members of a federal union, no political and economic union can remain decentralized and effective.

Conflicting faiths will cause fragmentation of such a union, and eventually war among its members. The establishment of the Levitical Priesthood and Ministry was for the purpose of providing a centralized and common faith and service that was to be dispersed throughout the tribes. This order was to be the agency for providing the various elements of society with a common faith, law, and destiny or purpose.

With the advent of Christ, this special Priestly and Levitical Ministry has been replaced. Christ is now our High Priest, the First-born of every creature (Rom. 8:29; Col. 1:14-15). We, in turn, are His church of the First-born (Heb. 12:23). Since the purpose of the old Levitical Order was to provide society with a common faith through their service to the High Priest, and since that old High Priest has been replaced, it can be understood that the old Levitical Order has also been replaced. Now, Christ is the High Priest of all those who are called of Him. Because we are the redeemed in Christ and members of His body, we compose the New Levitical Ministry. We are called to serve society through service to Christ. Christians, then, are to be the new cohesive element of society that provides for the centralized rule of faith and law through Christ, yet they are also to be dispersed throughout every area of society. By so doing, they can provide the necessary framework for common religious ceremony, education, and service to Christ the High Priest which will, in turn, provide the necessary bedrock for political and economic federalism. Christ is the High Priest and Christians are the New Levites who are to provide the various elements of society with a common faith, law, and destiny. For this reason, Christians no longer have to pay the redemption money since they are members of the body and ministry of Christ, who is the Great High Priest and head of the New Levitical Order.

The tax of the Firstlings of the flocks and herds was to be used for two general purposes. It was to be used for freewill sacrifice offerings (Num. 18:17), and for rejoicing before the Lord (Deut. 14:22-27). The sacrifice offerings were given to the Priests and became their property which were then to be used according to the Law of God. The amount or number of Firstlings given to the Priests varied with the particular offerings, desires, and generosity of the individual who brought them to Priests (Num. 18:8-19). The remaining Firstlings of beasts were to be eaten at the Feast of Tabernacles by the owners and their families. From the time of the birth of these Firstlings to their offering as sacrifice or use at the yearly Feast of Tabernacles no work was to be done with the Firstborn. Neither were the First-born of sheep to be sheared (Deut. 15:19-23). The Firstlings were the Lord's and were to be used for His designated purpose. Man was not to use these animals or their skins, fleece, etc. for his own gain or purpose. The First-born were the Lord's, and were to be used by both the Priests and the Israelites according to God's purpose as expressed in His Word.

The Firstlings of the animals came under two categories, clean and unclean. Clean animals were to be used for both sacrifice and for rejoicing and could not be redeemed (Num. 18:15-19). If, however, the distance to Jerusalem was too great to take these animals to the Feast of Tabernacles then they could be sold and the money used for rejoicing before the Lord (Deut. 14:24-27). If a clean animal had a blemish, such as blindness or lameness, then it could not be taken to Jerusalem but was to be eaten within the confines of the local community (Deut. 16:19-23). In all cases, no clean animal could be redeemed and then used for the owner's purpose. It could be sold to another but the money had to be used solely for God's purpose. This prevented the owner from using God's property for his own gain.

Unclean Firstlings could not be used either for sacrifice or for rejoicing. They could not because no unclean animal could be offered to God either in ceremony or by eating. Both actions were prohibited by ceremonial and dietary laws. For this reason, all unclean First-born animals had to be redeemed by estimating their value and adding a fifth part to it, sold for what they could bring in the market, or they had to be destroyed (Ex. 13:13; 34:18-20; Num. 18:15-19; Lev. 27:26-27). If the animals were redeemed then they could be used by the owner for his own purpose but the redemption money had to be used for God's purpose since it belonged to Him. If the animal had no value and was neither redeemed nor could be sold then it had to be destroyed. The Firstlings were God's and man could not use them, or the money received for them, for any purpose other than for sacrifice or for rejoicing before the Lord. The destruction of the First-born of worthless animals precluded their use by man. If the animals were valueless commercially yet a man wished to retain them for his use or enjoyment, then he had to redeem them. For example, in ancient Israel dogs, which are unclean animals, had no commercial value. The normal procedure for the Jews was that they destroyed the First-born male pup. But under God's Law this was unnecessary if a man wished to retain the ownership of the dog for his own use and enjoyment. He could simply fix a value to the pup, add one-fifth to it, and redeem the dog and keep it. The money was the substitution for the unclean animal's life. This redemption money was then to be used solely for God's purpose.

By forcing man to destroy all unclean Firstlings that had no value, God forced man to see God as both the Lord and Redeemer of all creation. If the animal had no value to man, then man had no use for it. If man had no use for it, then the animal obviously could not provide man with any emotional, psychological, or financial gain. Therefore, the unclean animal had to be destroyed, since it could neither be used for sacrifice or rejoicing nor could it be sold or redeemed. This forced a man to recognize that God was Lord over *all* life and thought. He was constantly forced to think God's thoughts after Him in his judgments of

value. If the animal had *any* value at all for him, even if it had no commercial value, then he had to redeem it or he would lose it. Man simply could not use God's First-born without providing a redemption or substitution for it. This, in turn, forced a man to see that redemption was not possible apart from God. It forced him to recognize that, because all the First-born were owned by God, all life was owned by God. It impressed upon his mind the conviction of faith that he was to judge constantly the use and value of all things by the Law of God.

The principle of the tax of the First-born is basically the same as the principle of the tax of the First-fruits. Its purpose is to force man to acknowledge God as the Owner-Lord of all things. The tax of the First-fruits signified that God owned all the harvest, wages, and other productive efforts of man. The tax of the First-born signifies that God owns all life. It is to impress upon the heart and mind of man the juridical principle of Lordship. God, not man, is to be seen as the giver, sustainer, and redeemer of life and its blessings. The payment of the tax of the First-fruits forces a man to see that his productive rewards are simply the gifts of God. In like manner, the payment of the tax of the First-born forces man to see that all of life is a gift of God. Life, all of it, is only to be used for God's purpose, since God controls it through His ownership and redemption of the First-born. Life can only be created and redeemed by God and is only to be used in accordance with His revealed Word.

The tax of the First-fruits and the tax of the First-born both emphasize God's total ownership of man and creation. The tax of the *First-fruits* impresses upon man that God alone is the giver of the material gifts of productivity and prosperity. This tax emphasizes man's total dependence upon God for his prosperity. Hence, man is *required* to give to *both* the Priest and to himself the First-fruits of his labors. The *amount* to be given is a freewill offering. The amount is up to the individual because what is emphasized by payment of this tax is man's total dependence upon the Law of God in all his labors. This tax is to impress upon his mind that it is *because* of his obedience to the Word of God that God has *given* him prosperity. It is man's obedience to God's High Priest and God's Law that brings man material benefits. For this reason, man is required to give the tax of the First-fruits to the Priest in recognition of God's gifts, and he is to rejoice with the tax of the First-fruits as his acknowledgement of his gift of gain from the hand of the Lord. The *amount* that is paid is not of utmost importance for *any* amount that is paid symbolizes man's recognition that God is Lord in this area. What is singularly important is that man acknowledge God's Law as the rule over every area of his life and thought. Therefore, God requires that the instructors of His Word be given the best of the First-fruits, and that the laborer should also rejoice with this tax because it was his instruction in God's Law that has enabled him to

prosper in the Lord. What is emphasized in the tax of the First-fruits is not the *amount* of tax that is to be paid, but the acknowledgement by man of his dependence upon God's Law and upon those whom God has appointed to instruct him in it.

The thrust of the tax of the *First-born* is to force man to recognize that God alone is the creator, owner, and redeemer of all life. For this reason, this tax emphasizes the *amount* to be paid rather than to whom it must be paid. Christ "is the beginning, the firstborn from the dead; that in all things He might have the preeminence" (Col. 1:18). Christ is the First-born of the New Creation. It is from and through Christ that all things have new life. The tax of the First-born symbolizes man's recognition of all of life as a gift of God's Redeemer-Saviour Son. Hence, God requires that *all* Firstlings be acknowledged as belonging to Him. No First-born can be exempt from this law, for if it were it would be acknowledging that life and its creation and redemption could be had apart from God. Therefore, God emphasizes the *amount* of this tax to be paid rather than to whom it must be paid. *All* of the First-born, without exception, must be used for God's purpose. That purpose is that man must present all the Firstlings of his animals as freewill offerings or gifts to God's instructors in His Law and/or use them for rejoicing before the Lord. The amount to be used for either is a freewill offering but what is not used for one purpose *must* be used for the other. *All* of the Firstlings *must* be used for either a freewill offering or as a rejoicing tribute to the Lord.

The sacrifice or freewill offering is in reality a thanks offering. The First-born were given by the Israelites to the Priests as a sacrifice of joy or thanksgiving for their deliverance from Egypt (Ex. 13:14). In the same sense the eating of the Firstlings at the yearly Feast of Tabernacles (Deut. 14:22-27) was also a sacrifice of rejoicing before God. In both cases, the use of the First-born as thanksgiving and as rejoicing tributes to God was for the purpose of acknowledging the Lord as their deliverer and redeemer from corruption. Both sacrifices were seen as joyous tributes and praise to God for their redemption through the atoning work of Jesus Christ.

The Firstlings or their equivalent (their redemption money) were, under normal conditions, to be taken to Jerusalem and used there for both sacrifice and rejoicing. The reason for this is because the High Priest and the Tabernacle were located at the Great City. Jerusalem was the place where God had established His mediator between God and man. The office and work of the High Priest were the focal point of all Israel. It was under the protecting care and providence of God as expressed in the office of the High Priest that all the various elements and agencies of Jewish society were to operate. Not even the state was greater than this office, for from this office God ruled all Israel through the work of atonement by the High Priest. Therefore, all rejoicing and sacrifice

before God for Israel's redemption from corruption were to be centered at the Great City. Tribute to God was to be paid before the throne of God's mediator on earth. With the advent of Christ, the office of High Priest was removed from Jerusalem. Christ, being Very Man of Very Man and Very God of Very God became the New High Priest of the New Israel. The old office of the High Priest was done away with that a better could be established. Christ is our High Priest and mediator whose throne is at the right hand of the Father in heaven. For this reason, the need for the tax of the Firstlings to be used at Jerusalem has passed. No centralized location is now necessary or desirable for the payment of this tax. But the necessity for payment of the Firstlings has not passed away. Christ performed no act that removed the necessity for the payment of the tax of the First-born by His brethren. The New Israel must pay this tax as their sign or token of their deliverance from the house of bondage, as a token of their joyful redemption in Christ.

This tax is not large, but the principle that it impresses upon the mind and heart of man is extremely important. Every payment of this tax forces a man to recognize his own dependence upon God. It forces him to see that his very life is a free gift of God. It forces him to acknowledge that no aspect of life is divorced from God and His redemptive work. The tax of the First-born symbolizes man's acknowledgement of his salvation by grace through faith in Christ as the Lord. It forces a man back upon God.

This tax is as binding upon the New Israel as it was upon the Old Israel. The principle of this tax is that all First-born male animals that open the matrix are God's and are to be used either for freewill offerings for Christian reconstruction and/or as tributes for rejoicing before the Lord. This can be done by: 1) using the Firstlings themselves as gifts and/or food if they are clean animals; 2) selling them and using the proceeds for Christian reconstruction and/or for rejoicing; or 3) redeeming them by adding a fifth part to their value and then using these funds in a similar manner. This, in turn, forces man back upon the work of God. *It impresses upon the heart and mind of man the knowledge that all life is the result of the creative and redemptive work of the Lord and of His Christ.*

XIV

The Tithe

Tithe means the tenth part and is a fixed ten percent of whatever is taxed. The Tithe is “holy unto the Lord” (Lev. 27:30-33) and belongs to Him. Since the Tithe is the Lord’s, it can only be used for His designated purpose. Man is only a steward of God for the administration of this tax and is held accountable by God for his godly use of it. If a man refuses to pay the Tithe, or uses it in violation of God’s intended purpose, then he is a robber of God. And just as a man will curse a robber, so will God curse and destroy those who are robbers of Him (Mal. 3:8-9).

The Tithe in Scripture was an annual tax (Deut. 14:22) and was to be paid on all the yearly increase of the land, trees, flocks, and herds (Lev. 27:30-33; Deut. 14:22-28). The Tithe was paid *after* the Feast of Weeks in which the First-fruits were given to the house of the Lord and used for rejoicing before God. The First-fruits were the first ripe fruits, or first results of a man’s productive labors (Ex. 22:29; 23:16). The First-fruits were to be paid at the Feast of Weeks, at the conclusion of Israel’s first harvest, as a token of the Israelites deliverance from Egypt and God’s gifts of fruitfulness (Ex. 22:29; 23:16; Deut. 26:1-11). The Tithe was also to be paid *after* the Firstlings of the herds and flocks were numbered as belonging to God. This can be seen from the fact that the Firstlings were to be given to the Lord on the eighth day after their birth (Ex. 22:30), but God had claimed ownership of them *from* the day He smote the First-born of man and beast in Egypt (Num. 3:13). The Tithe, then can be understood as an annual tax on the increase after payments or deductions for the taxes of the First-fruits and the Firstlings of the flocks and the herds.

This tax was a tax on the *increase* of the land, trees, herds, and flocks. The land, trees, herds, and flocks themselves were *not* taxed. They constituted a man’s capital and were not subject to the Tithe. What was subject to this tax was the yearly production of the land, trees, herds, and flocks. What God tax-

ed was not a man's capital, but the *yield or increase from his capital*. Hence, it can be understood that, *in principle*, the Tithe is a ten percent tax on the annual return of a capital investment.

In our age we tend to view capital as simply an investment in machines, real estate, farming properties, stocks and bonds, etc. But capital is not limited to visible assets. In fact, the most basic and precious of all assets is knowledge, for it is by the use of knowledge that man is able to be productive. It is man's knowledge of *how*, by what laws, creation is governed and ruled that enables him to be fruitful. Since God rules both man and his world by His Law or Word, it is God's Word that is the cornerstone upon which all of man's true knowledge must be built. Since God's Law rules creation, and since man cannot be productive apart from his knowing and adhering to the laws that rule his world, we can understand that God's Word is a man's starting point for all capital formation. Without knowledge of God's Law man is destroyed (Hosea 4:6), for it is the knowledge of God and His Law that governs creation that is man's ultimate and most precious capital. It is the knowledge of the Law of God, which rules both man and his world, that is a man's basic capital structure upon which he is to build the Kingdom of God on earth in every area of life and thought. For this reason, God never taxes capital itself because He would, in principle, be laying a tax burden upon Himself. Instead, what God does tax is man's *return* or results of the use of his knowledge of God. Therefore, knowledge can be understood as man's most basic, common, and valuable form of capital.

Knowledge and education are capital in the same sense that machines, real estate, and stocks are capital. Simply because the return on knowledge and education often takes the form of wages, rather than the form of profits, rents, or dividends, does not exclude it from being capital. Wages are just as much a return on capital as profits, rents, and interest are returns on capital. In fact, in our age the percentage return on capital investment to the "laborer" over his productive life is generally much greater than the return the "capitalist" gets from his visible capital investments. In Scripture, capital is capital regardless of the forms it may take, and all returns on all capital investments, regardless of whether they are wages, profits, rents, or interest, are subject to God's plan of taxation.

All returns on all capital investments are subject to taxation. This includes *any increase* in the value of the original capital investment. The original capital that has been invested is not subject to taxation but all increases above the original investment are taxable. All such increases, or capital gains, are taxable since they are a return or increase on capital in the general sense that wages, profits, rents, and interest are increases on capital. For example, if a man were to buy non-productive "laying" hens for twenty dollars, tended them until they began to produce, and then sold them for thirty dollars, he would have a capital

gain of ten dollars. This capital gain of ten dollars is his return or increase on his original capital investment of twenty dollars and is, therefore, a taxable increase. All capital gains over and above the original capital investments, regardless of whether they are from the sale of houses, real estate, stocks, bonds, machinery, merchandise, farm products, etc., are required to be tithed upon since they constitute an increase or return on the original capital investment.

In ancient Israel God required that the Tithe be paid *after* the harvest of new crops and the birth of new animals. This means that the Tithe was not paid on *potential* increase but on *actual realized* increase. Only what was actually harvested or born was subject to this tax. If no harvest was gathered during the year, then no tax was paid, since no increase had been collected. This can be readily understood from the fact that in the Sabbatical year no farming was to be performed and, therefore, no harvest was to be gathered. Since no harvest was ingathered, no Tithe could be paid (Lev. 25:1-22). Only when the annual harvest was actually ingathered was the Tithe to be paid.

From this we can understand the principle that the Tithe is levied *only* upon actual realized returns or increases on capital that have been obtained or ingathered during the year. This means that the Tithe is not to be paid on increases in the value of the original capital every year, but is only to be paid *in* the year that the increase has actually been realized or “harvested”. For example, a man buys a young calf for twenty dollars. As the calf grows towards maturity its value increases year by year in the market. Finally the man sells the animal the fifth year for four hundred dollars. This fifth year he has realized or “harvested” the increase over his original capital investment. He then tithes on his three hundred eighty dollar return or profit. He did not have to pay the Tithe on the increased value of the animal the second, third, or fourth years since he had not harvested his profit or increase during those years. The principle is that only in the year that an actual increase has been harvested does the return on an original capital investment become subject to the Tithe. It does not matter whether the increase is in the form of capital gains (resulting from the sale of a house, business, stock, etc.), wages, profits, rents, or interest (dividends, interest, bonds, savings accounts, etc.). any return on a capital investment must be tithed on *only in* the actual year that the increase has been ingathered.

In principle the Tithe was not a tenth part of *each* harvest during the year. This tax was an annual tax levied against the annual increase. The Tithe was to be paid on the total increase of *all* harvests for the year at the end of the growing season. We can understand this from the fact that both the Rejoicing Tithe, which was paid each year, and the Poor Tithe, which was paid once every three years, were to be paid in one lump sum at the end of the harvest

year (Deut. 14:22-29). This does not mean that the Tithe could only be paid at the end of the year. On the contrary. Often various fruits, vegetables, etc. ripen before the end of the yearly growing season and need to be tithed upon before the end of the season. But, *in principle*, the Tithe was an annual tax. It was to be paid on or before the end of each year on the increase of all the land, trees, herds, and flocks.

The Tithe is an annual tax for two basic reasons. *First*, the Tithe was required to be paid on all the increase *prior* to man's use of this gain. The produce of the land, the fruit of the trees, and the offspring of the herds and flocks could not be used by man for his own purpose or benefit prior to his payment of this tax. This can be understood from an examination of Num. 18:25-32. The Levites were required by God to tithe out of their increase the best thereof to the High Priest *prior* to their own use of the tithes that they had obtained from the Israelites. If the Levites tithed on the Tithe, then they would bear no sin for their personal use of the remaining increase. Failure to tithe on their gifts prior to their use of their increase could mean they had robbed God of His due, and that they would be cursed by Him and forced to bear their sin (Num. 18:32; Mal. 3:8-9). The Levites were forbidden the use of the tithes that they received for their service to the Theocracy prior to their tithing on the increase. The tithes that they received were recognized as being in essence the same as an increase of the "corn of the threshing floor, and as the fulness of the winepress" (Num. 18:27). Hence, in principle, both the Tithe that the Levites received as their reward for their labors in the Tabernacle, and the increase that the Israelites received from his labors with his land, trees, and herds, were seen as being the same in the eyes of God. Since both the increase of the Levites and the increase of the remaining Israelities were seen by God as being the same, and since the Levites were required to pay the Tithe *prior* to their use of their increase, we can understand that the Tithe was required to be paid by *all the people of Israel prior to any personal use of the rewards of their labors*. Because no man could use his increase prior to payment of the Tithe, no man could use the increase *of the yearly growing season* prior to his payment of this tax. Since all the increases of the land, trees, and herds occurred within one year's time, all tithing had to be done on or before the end of each year. Hence, in principle the Tithe is an annual tax that must be paid on all increase that occurs during each year, and must be paid prior to man's *personal* use of the rewards of his labors.

Second, because man is a creature who lives in time, he must establish his gain or increase in time. It is the nature of profits that they cannot be determined apart from their occurrence in some fixed time schedule. Without time, profits cease to exist. The reason for this is that profits are simply the increase over and above original capital investment. But this increase cannot be determined apart from it being determined at the end of some fixed time period. If this time

period is one year, then a man can deduct his original capital investment from what he possesses at the end of the year and determine if he has a profit. If there is no time period for deducting his original investment from what he possesses, then he can never determine his profits because he can never determine at what point in time he is to make such a determination. Without a fixed point in time at which a man must deduct his original investment from what he *now* has, profits or increases cease to exist. And if profits cease to exist, the Tithe becomes irrelevant. Without a time schedule for the determination of profits, man could simply pay the Tithe on that portion of his profits that he wished to use for his own personal benefit rather than on the whole increase. For this reason, one complete growing season or year is the longest time period that is allowed in Scripture for determining profits. The accounting of *all* actual realized profits must be determined within one year, and the Tithe paid on all these increases prior to their subsequent use by man.

The Tithe was to be paid on “all the increase of thy seed, that the field bringeth forth year by year” (Deut. 14:22, 28). The Tithe was not on “gross” or “net” income, but was on the increase. The modern idea that there can be such a thing as “gross” versus “net” profit is the result of modern man’s hatred of God. Profit is a built-in feature of creation and is clearly manifested in every ear of corn that springs forth from a single seed. “Gross” versus “net” profit has no meaning in Scripture. Profit in Scripture is simply the increase over and above the original investment. This does not mean that costs are not deductible before the Tithe is paid. All costs that are necessary for the production of profit are deductible *before* a profit or increase is to be determined. In principle, all costs that are *necessary ingredients for the production* of an increase are not to be counted as profits. They are no more profits than the original capital investment is a profit. Just as the original capital is necessary for any increase, so are costs a necessary part of an increase. For example, no man can grow wheat without land. Neither can he grow wheat without seed. The land is his original capital investment and his seed is a necessary cost for the production or raising of his wheat. The seed is fully deductible from the amount of wheat that he harvests at the end of the growing season because it is not a profit or increase to him. Only the wheat that he harvests above his costs can be counted as an increase.

The belief that there can be such a thing as “gross” and “net” profits is illusionary. In the *real* world, the world ruled by God’s Law, an increase is an increase, a cost is a cost, and capital is capital. Costs are not profits regardless of how often they may be incorporated into unrealistic jargon of “gross profits.” In Scripture costs that are related to productive increases are not condemned regardless of whether they are for advertising, entertainment, labor, material, etc. This can be understood from the fact that capital is not taxed as an increase,

and that the Tithe was paid on the remaining increase *after* deductions for the taxes of the First-fruits and the First-born. The latter were “costs” required by the Word of God and were paid *before* the increase on the land, trees, herds, and flocks was determined.

In regards to the Tithe, Scripture does not emphasize costs. The reason for this is basically two fold. *First*, the total amount collected by payment of the Tithe is not materially reduced when costs are deducted. They are not materially reduced because generally one man’s costs are another man’s profits. What one man can deduct as a business expense is generally a profit to another party who must pay the Tithe on his profit. Since the percentage amount paid as the Tithe remains the same for both parties, the overall amount paid as tithes remains the same. For example, a farmer has a field from which he can harvest two hundred bushels of wheat. He hires ten laborers to help harvest his crop and each laborer receives ten bushels for his labor. The farmer’s cost of harvesting is one hundred bushels of wheat, since this is his labor cost. His profit is also one hundred bushels of wheat. Since both the farmer and the laborers must pay ten percent, or the Tithe, on their increase, the total paid in tithes is twenty bushels, which is the total amount that would be paid on the whole harvest. Because the Tithe is a fixed percentage rate on all increase, the total amount collected by this tax tends to remain the same regardless of the legitimate costs that are deducted, and regardless of how many cost deductions are made in each stage of production. Nor does it matter whether the cost is a payment to a third party, for the second party’s benefit. For example, if the farmer paid an additional ten bushels of wheat to a third party for “food insurance” for the laborers, this cost would be a legitimate business expense. Instead of paying ten bushels as the Tithe the farmer would pay nine. The “food insurer” who was the recipient of the extra ten bushels would then tithe on his increase, which would be one bushel. The total amount paid in tithes would remain approximately the same, i.e., twenty bushels. The laborers would not have to pay the Tithe on this extra insurance cost since the insurer, and not they, was the recipient of the ten bushels. They would only tithe as they in turn, received benefits from the insurer since these benefits would be a result of their labor to the farmer.

Legitimate cost deductions do not materially reduce the amount of funds collected through the Tithe. Only where ungodly progressive taxation is levied on profit does cost deduction tend to reduce the total amount of funds collected. It does so because progressive tax rates always tend to encourage rising costs in order to alleviate an ungodly tax burden. But God’s plan of taxation neither encourages nor discourages the formation of costs. God’s Tithe leaves each person and business free from oppressive taxation which, in turn, brings true freedom in the conduct of financial and business affairs. Such a system of taxation frees men to think in terms of how they may best develop both man and

the earth's potential rather than encouraging them to concentrate on schemes of tax avoidance.

Second, costs are not emphasized in Scripture since the mere counting of costs in and of itself will not develop either man nor the earth's potential. In fact, merely counting costs is an extremely effective method of dissipating one's assets. The reason is obvious. Without a continuing source of *new* income, regardless of how careful a person is in counting his costs, his assets will be dissipated over a given period of time. Simply counting costs will decapitalize anyone unless such cost counting is an aspect of income production. Therefore, the thrust of Scripture is not upon cost counting but upon godly development of both man and his world. God does not see His creation as a world of scarcity but as a world of potentiality. When God created Adam in Eden He gave man the task of developing both himself and his world through man's knowledge of the Creator. God did not assign man a task that he could not perform but gave him the necessary tools, both intellectually and physically, for his assigned task. For Adam, and for us who are redeemed in Christ who know the Law of God, the world was not created as a world of scarcity but as a world ripe for development and harvest. For this reason, Scripture does not emphasize cost counting per se, but the continuing progressive development of both man and his world by the Word of God. In fact, this is the lesson of the parable of the talents of Matt. 25:14-30. This parable shows us that the man who does not develop every area of life and thought in terms of the Law-word of God, but instead buries his talents through cost counting, will be cursed by God. He will be cursed by God because the failure to see the world as a field ripened unto harvest is an attack upon the Creator. It faults God because it declares that God's gift of life and its blessings are, in principle, one of misery and travail. And the man who condemns God will, in turn, be condemned and cursed by God.

God's creation is not a world of scarcity but of potentiality. Therefore, cost counting should only be seen as a necessary aspect of the continuing development and growth of man and his world through obedience to God's Law. The aim of Scripture is to teach us that we should not bury our talents but that we should use them in order to glorify God and enjoy Him forever.

When Scripture speaks of the Tithe it does so in the context of tithing on an increase that came as a result of some productive effort or service. The Tithe is not levied against increase per se, but only on those increases that are returns on labor, service, and capital. For example, the Tithe is levied against all returns on land, trees, flocks, and herds (Lev. 27:30-32). "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year." (Deut. 14:22). The seed is both a return on labor and on capital. Therefore, the seed is subject to the Tithe. The Levites, for example, rendered a service to the Theocracy of Israel. The tithes that they received for this service were "as

the increase of the threshing floor, and as the increase of the winepress” (Num. 18:30). For this reason, the Levites were required to pay the Tithe of all the tithes that were given to them. Their service to Israel was productive in the same general sense that the laborers in the field, and the farmer’s land were productive. Hence, the return on their service was subject to the Tithe just as the wages of the laborer, and the return on the farmer’s land, were subject to the Tithe. The tithes that they received were their rewards for their service and were, therefore, subject to taxation (Num. 18:25-32). In addition, those services rendered in war which bring an increase are also subject to the Tithe. The spoils of war are subject to the Tithe because war is productive when waged in obedience to the Word of God. It is a common belief that war is, in and of itself, evil. This view is false. War is either good or evil depending upon whose law governs the necessity for waging it, and determines how, and for what ends, it shall be waged. If war is engaged and waged in obedience to the Law of God, it is neither evil nor counter-productive. The purpose of war, and the suppression of crime in Scripture, is for the purpose of maintaining a godly social order. Without such a social order productive enterprises would cease. Therefore, the maintaining of this order through the suppression of criminal activity by the police, and the defense of the Theocracy by the military, is a productive service rendered to a godly society. The spoils of war are subject to the Tithe since they are the result of productive services rendered for the preservation of the Theocracy.

As can be seen, the Tithe is not levied upon all increase per se, but only upon those increases that are returns on some form of productive enterprise, capital, or service. There are four general categories of increase in Scripture which are not the result of some productive effort and are, therefore, *not* subject to the Tithe. *First*, there is the increase received by inheritance. Inheritance is not taxed in Scripture because God does not view individuals as owners of property. Property is seen by God as belonging to the family unit. The transfer of property from father to son by inheritance is simply the transfer of stewardship from father to son. No real increase is gained by the son since he is really only assuming the continuing stewardship of the inherited property in order to later transfer this same stewardship responsibility to his son. Of course, the increase or profits obtained from the inherited property are subject to the Tithe, but the property or inherited wealth itself is not. The increase obtained through inheritance is not the result of any productive effort. It is, in reality, simply the transfer of capital from father to son who both are owners of it since both are members of the family unit.

Second, gifts are not subject to the Tithe. The reason is two-fold. Gifts are not payments for services rendered, rewards for labor, or returns on capital. They cannot be, for if any gift is given as a payment or reward then it ceases to be a gift. It simply becomes earned income and is subject to taxation. For a

gift to be a gift it must be bestowed voluntarily and cannot be a form of compensation. Hence, gifts are not an increase that stems from some productive effort. They are simply signs of kindness and love rendered by one party to another. Beside this, gifts do not have to be tithed, since gifts cannot lawfully be given by one person to another until the Tithe has been paid. Since no man can lawfully use any of his increase for his own personal use *prior* to him paying the Tithe on it, any gift rendered by him to another should have been already tithed upon. The recipient, therefore has the right to assume that the giver has tithed upon all his increase from which the gift was given or purchased. In those cases where the giver does not pay the Tithe the recipient is still not under obligation to pay the Tithe on a gift. Just as God does not hold a son responsible for his father's unlawful acts neither does the Lord hold the recipient of a gift responsible for the giver's unlawful use of his funds. God does not require us to determine whether an item or funds that we possess have been tithed upon in every stage of its production. The Lord holds each man personally responsible for his keeping of every word that proceeds out of the mouth of God. We can understand, then, that gifts that are freely bestowed and are not forms of compensation are not subject to the Tithe. They are not, because they are not an increase on any form of capital.

Third, the Poor Tithe is not subject to taxation (Deut. 14:28-29). The poor need not tithe upon the tithes that they receive for the relief of their poverty. The poor in Israel were not in the same position as the Levites who had to pay the Tithe on all the tithes that were given to them. The Levites rendered a productive service to the community, and the tithes that were given to them were their just compensation for services performed. Poverty, sickness, and death are not productive services. They are decapitalizing and destructive. They are the *result* of man's rebellion against God. This does not mean that poverty, sickness, and death are sinful. They are not in and of themselves sin, but are the result of man's original sin, his desire to be as God. Since poverty is not a productive service or enterprise rendered to anyone, those tithes that have been set aside by God for the poor are not subject to taxation. Of course, any increase that the poor may receive through their own labors or as returns on their capital is subject to taxation. But the tithes received by the poor for the relief of their poverty are not taxable.

Fourth, the Rejoicing Tithe (Deut. 14:22-27) is not subject to taxation. This Tithe was to be used by the tither and his household for rejoicing before the Lord each year. It was not an increase to him, since it was a free gift of God. The tither did not earn this Tithe by any productive effort on his part. It was God's Tithe which God returned to the tither with the stipulation that it was to be used solely for rejoicing before the Lord. Practically speaking, the Rejoicing Tithe cannot be counted as an increase without making a shambles of this tax. The reason is that if, in principle, a man had to tithe on this tithe,

then he should also have to pay the Tithe on the Tithe of the Tithe. Then, of course, he should pay the Tithe on this Tithe which was the Tithe of the first Tithe, and so on. The result would be to make a mockery of the purpose and intent of the Rejoicing Tithe. God, unlike man, does not tax His taxes in order to squeeze dry the productive members of society.

The Tithe is a perfect example of the nature of God's Law. Since God's Law is law in principle, the Tithe is a tax in principle. Its purpose is to establish the Lordship of God over both man and his society. To see the Tithe as a detailed technical tax which must be absolutely adhered to *in form* does violence to its intended purpose. Such a view distorts the principles and purpose of this tax and inevitably proves to be an attack upon God. For example, we have seen that the Tithe is not a simple tax on increase per se. It is a tax levied upon all the increases above original capital and costs which stems from some form of productive service, labor, or capital investment. But no man can, regardless of how careful and detailed he may be, keep totally accurate records of his costs and original capital. Since no man can keep such records perfectly, no man can determine his profits perfectly. Hence, it is held that no man can keep the law of the Tithe perfectly, because no man can determine his increase in perfect accordance with the Law of God. Therefore, we are told that every man is a sinner because every man lacks proper knowledge in regards to the Tithe for keeping God's Law-word.

This argument is ungodly. It stems from the pagan view that lack of knowledge is original sin. It is not. Original sin is the desire to be as God, to determine good and evil—to make law—apart from God. The very nature of this argument is that man cannot keep the law of the Tithe because man does not have exhaustive knowledge of his costs, capital, etc. This means, in essence, that man can only know the truth when he has exhaustive knowledge. Therefore, lack of knowledge must be original sin. But in order for man to have such exhaustive knowledge in order to keep God's law of the Tithe, or any law of God, would require that man have the mind of God. And since man does not have the mind of God this means that God is responsible for man's sin since God did not create man with such a mind. This technical approach to God's Law *always* ends up in this type of condemnation of the Lord. *In principle*, this technical approach to the Word of God posits God as the author of sin because of His creation of man as a creature made in His image, rather than as a god.

God's Law is law in principle and must be kept in principle. No man can know God's Word exhaustively but he can, and is required to know God's Law truly. Not perfectly since he still has the "old man of sin" within him. But he can understand enough of the true nature of the principles of the Tithe to fulfill the purpose of this law in history. Man simply does not have to have exhaustive detailed technical knowledge of God's Word in order to obey His laws. He must understand the purpose and intent, or principles, of the Word of God and then

apply these principles in order to establish the Lordship of Christ in every area of life and thought. Therefore, the desire of man to obtain exhaustive knowledge in order to keep the law of the Tithe is ungodly. Its aim is to avoid the principles and purposes of this tax in order to both condemn God and to elevate the mind of man to the position of the mind of God.

If Christians are ever going to keep the law of the Tithe properly, and establish God's name on earth, they must come to some understanding of the principles and purposes of this tax. It is to these principles and purposes that we will now turn to in our discussion of the three tithes.

XV

The Three Tithes

There are three tithes in Scripture, not one as is commonly believed. Each was established by God to enforce upon the mind of man a particular juridical principle of Lordship. They have separate and distinct purposes from one another. They cannot be “lumped” together without distracting from their intended purpose or without doing violence to the juridical principle of Lordship incorporated in each.

The Three Tithes are the Social Tithe, which is commonly called the Lord’s or Levitical Tithe (Lev. 27:30-33; Num. 18:20-24), the Rejoicing Tithe (Ex. 23:16; Lev. 23:33-43; Deut. 12:5-25; 14:22-27; 16:13-15), and the Poor Tithe (Deut. 14:28-29). These Tithes can be seen as distinct from one another because they were administered at different locales. The Social Tithe was given to the Levites for services performed (Num. 18:20-32). The Levites, unlike the other tribes, had no established tribal territory of their own. They were dispersed among all the tribes throughout the nation. The Levites, then, were a decentralized order providing decentralized or local services. But they also provided centralized service, since they were required to provide service to the Tabernacle, and later to the Temple at Jerusalem. The Tabernacle, and later Jerusalem, was the religion and law center of all Israel. Hence, the services that the Levites provided at the Tabernacle, and then at Jerusalem, were services provided for all the Theocracy. We can understand that the Levites provided both centralized and local services, since they provided services both at Jerusalem and at the local level. Since the Levites provided both centralized and local services, Scripture is silent upon the locale where the Social or Levitical Tithe must be administered. The locale at which the Tithe was to be administered or given to the Levites was dependent upon whether the person who paid the Tithe paid it to the local Levites or to the Levites at Jerusalem. The payment of the Tithe was required by God’s Law but the Law did not designate whether it was to be paid locally for local services, or paid for ser-

vices rendered at the Temple in Jerusalem. Scripture specifies no particular locale for the administration of the Social or Levitical Tithe.

Where Scripture required that the Tithe be administered in Jerusalem, it is in reference to either the Tithe of the Tithe (Num. 18:25-32) or the Rejoicing Tithe (Deut. 14:22-27). The Levites were required to pay the Tithe on all the tithes that they received. This Tithe of the Levitical Tithe was then to be given to the High Priest. An example of such a reference is Neh. 12:44-45 where “some [were] appointed over the chambers for the treasures . . . and for the tithes, to gather them out of the fields of the cities the portions appointed by the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited. And both the singers and the porters kept the ward of their God, and the ward of the purification, according to the commandment of David, and of Solomon his son.” Such payments are in reference to the tithes for the Levites at Jerusalem and the Tithe of the tithes for the Priest. Since the High Priest was at Jerusalem, it is obvious that the Tithe of the Levitical Tithe had to be given at this locale. Apart from the Rejoicing Tithe, the Tithe of all the tithes that the Levites received were the only offerings that were required to be used at Jerusalem. God established no central or decentralized location for the use of the Levitical Tithe. This Tithe was used in both Jerusalem and locally (Neh. 12:44-45; 10:37). Therefore, any mention in Scripture that the tithes must be used *solely* at Jerusalem has reference to the Tithe of the Levitical Tithe or the Rejoicing Tithe.

The Rejoicing Tithe was required to be used at Jerusalem. This Tithe was to be administered by the tither and his household, and was to be spent for rejoicing before God at the Feast of Tabernacles (Deut. 12:17-19; 14:22-27). The only exception to this requirement was when the taxpayer lived outside the original borders of Israel. Under such circumstances, he could use this Tithe within his local area (Deut. 12:17-28). But primarily this tax was to be spent at Jerusalem because that was where God had placed His name. The office of the High Priest was located in the Great City, and it was in the shadow of this office that the Israelites were to rejoice.

The Poor Tithe was to be used basically in the area in which the taxpayer lived. At the end of every third year of harvest, this Tithe was to be laid up within the gates of the local community and administered to the poor of the area (Deut. 14:28-29). This was a local tax for the relief of local poverty.

From the foregoing we can understand that the Three Tithes were to be used at separate locations. The Social or Levitical Tithe was to be used either at Jerusalem or locally by the Levites. The Rejoicing Tithe was to be used at Jerusalem by the taxpayer and his household. The Poor Tithe was to be used at the local level for the local poor. Since a tithe is one-tenth of all increase, a single tenth could not be used simultaneously at all these locations, nor could it be used simultaneously by the Levites, the taxpayer, and the poor.

Therefore, we can understand that there are three separate and distinct tithes or tenths in Scripture which are to be used for three separate and distinct purposes.

Moreover, no substitution of one tithe for another is authorized by Scripture. For example, the Rejoicing Tithe could not be used for the Poor Tithe every third year. The Israelites were required to go to Jerusalem each and every year and rejoice before the Lord (Deut. 16:16-17). Therefore the Poor Tithe could not be a replacement for the Rejoicing Tithe in the third year. The Social and Rejoicing Tithes were required to be paid each year, and an additional Poor Tithe every third year. (No substitutions of one tithe for another are allowed in Scripture.) The Word of God clearly establishes three separate and distinct tithes. The failure to pay any one of the Three Tithes is a violation of the Law of God, and the person who refuses to pay God His due is a robber who will be cursed with a curse (Mal. 3:8-9).

One additional point must be stressed before the Three Tithes are discussed individually. Each Tithe is as obligatory and binding upon man as the others. There is no distinction in Scripture in regards to their importance or status in relation to one another. All three were to be taken from all the increase (Num. 18:21; Deut. 14:22 & 28). Therefore, no one Tithe is greater or of more importance than the other two. Each is to be paid from all the increase. Failure to pay any one of the Tithes is a violation of the Word of God. Moreover, the man who elevates one of the Tithes in importance over the others, or who pays only one or two of the Tithes that he chooses to, is endorsing the sin of Adam. He is determining, apart from the Word of God, good and evil in regards to God's plan of Taxation. He is re-enforcing the belief that man can pick and choose those laws of God that he will obey. By so doing, he is declaring in principle that man is lord over God, since he is lord over God's Word. Hence, elevating one particular Tithe over the others is, in reality, approving of Adam's original sin against God and His Law.

All of the Three Tithes are binding upon man and are to be paid from all of his increase. For this reason, the common use of the term "Lord's Tithe" in reference to the Tithe given to the Levites is misleading. All of the Three Tithes are the Lord's. They are the Lord's because they are required by His Law and are to be paid prior to man's use of his profits. All the Tithes are the Lord's and are to be given to Him by using them in accordance with His dictates as expressed in His Law. Since the Tithe given to the Levites was in payment for social and religious services performed, perhaps a more appropriate name for this Tithe would be the "Social Tithe."

XVI

The Social Tithe

The Social Tithe was given to the Levites for the services that they performed for the congregation (Num. 18:20-24). The services that they performed were not confined to what we would today call “religious”. In the Hebrew language there is no word for religion because every area of life and thought was circumscribed and ruled by the Word of God. Thus, for Israel all of life was the practice of religion, since all of life was to be ruled by God. This means that the services that the Levites performed were far more encompassing than merely providing services at the Tabernacle or at the Temple. The Levites, for example; were educators for people, civil authorities, and the congregation at large (Lev. 10:11; Deut. 17:18; 31:9-13; 33:10; II Chron. 17:7-9; Neh. 8:9); composers, musicians, and singers (I Chron. 15:16-24; 25:1-7); officers and judges (I Chron. 23:4; 26:29-32; II Chron. 19:8-11); and the like. Their duties were not confined to “church” ritual or service. Moreover, the Levites were not synonymous with the “church” in Israel. In Scripture the church is the body of believers or the congregation of the Lord. The only possible “institutional church” in Scripture would have been the Tabernacle and the Temple, both of which were primarily supported by the Tithe of the Tithe, not the Social Tithe. The Levites were not the church but simply one tribe of all the tribes that composed the assembly of saints, which is the true church. Hence, we can understand that the Social Tithe did not go to an “institutional church” for specific religious services. It was to be used primarily as payments for social services rendered to the Theocracy by the tribe of Levi.

Although the Levites had no inheritance of land in Israel, since God was their part and their inheritance (Num. 18:20), they were not to be poverty stricken. The belief that the Levites, or ministers of God’s Word in any age should reveal their piety by their poverty is ungodly. The tribe of Levi should have been quite wealthy, since they were to receive the largest average percen-

tage of each year increase. To understand this we must remember that there were twelve tribes in Israel, counting the half-tribes of Ephraim and Manasseh, other than the tribe of Levi. Since the Levites were to receive one-tenth of all the produce of these twelve tribes, this tribe would actually receive, on a tribal basis, twenty percent more than the average for the other twelve tribes. In addition, if any tithe of the land or trees was redeemed by the taxpayer, then twenty percent had to be added to the original value of the seed or fruit and then this total sum given to the Levites (Lev. 27:30-33). Thus, the minimum percentage which the tribe of Levi would receive from the yearly harvest would be twenty percent greater than the average return of the remaining tribes.

Also, no man could change or make substitutions for the Tithe of his flocks and herds. If he attempted to do so, he was to pay both the Tithe and the substitution to the Levites. The rationale for this is that the new-born animals were worth only a small portion of their potential value when given as tithes. Their value would increase year by year as they grew to maturity on the plots of land possessed by the Levites. Thus, an attempt to change such animals was simply an attempt to rob God. Therefore, the man who made such an attempt was denied both his tithe animal and its proposed substitution. The principle here is that value for value is to be given, whether that value is potential or actual.

The fact that the Levites were to receive the largest average percent return on each yearly harvest brings out two important principles. *First*, the Levites were not the poor of Israel. Their lot in life was *not* to be one of poverty and misery. They were to be the more wealthy members of society. Therefore, we can understand that *the Social Tithe was not for the relief of the poor*. That was the function of the Poor Tithe. *The Social Tithe and the Poor Tithe were established by God for different purposes and they are not to be confused one with the other*. *Second*, the services that the Levites provided the Theocracy were to be profitable for both them and the congregation. The payments that they received for these services were as “though it were the corn of the threshing floor, and as the fulness of the winepress” (Num. 18:27). Thus, the tribe of Levi was to be a profit making tribe. The returns that they received from their services were no different in principle than the returns that the other Israelites received from their lands, trees, herds, and flocks. Simply because God was their inheritance and capital, rather than the farm and pasture land of Israel, does not mean that the tribe of Levi was to be non-profit. Their capital was the Lord and His Word (Num. 18:20). The payments for the services that they rendered to the community were their return or profit on this capital. Because no individual or society can be fruitful apart from their having knowledge of and adhering to the Word of God (Hosea 4:6), the services that the Levites rendered were the foundation of all prosperity in Israel. Hence, the Levites were to receive a greater

portion of every harvest because their responsibility to both man and God was greater. Since this tribe was to receive a greater percentage return or profit than the average of the other tribes, we can understand that the Levites were actually more profit gathering than the other tribes. Thus, we can understand that the Levites were to be neither poor nor non-profit. They were to be affluent, profit-reaping members of the Theocracy of Israel.

The belief that the institutional church and the social services that Christian ministers, educators, etc., provide should be non-profit stems from two basically pagan beliefs. *First*, it has been a generally accepted belief that asceticism is the means by which man is to achieve a higher and holier life. Such a view is damned by Scripture. Neither riches nor poverty can elevate a man to righteousness. Only the work of Christ can justify us before God, and only our obedience to His Law by faith can sanctify us. The only way that man can achieve a higher and holier life is through Christ and His Word. *Second*, our age sees profit as ungodly, which it is not. A non-profit world is a static, unchanging, and dead world. Only where men can make profits, and re-invest them for further development of both man and his world, is progress possible. The whole concept of non-profit is satanic, for God created man to have dominion and subdue the world to the glory of God. Man can only achieve this end as he continually reaps and re-invests his increase from *every area of life and thought*. The desire of man to create a non-profit world is the desire to escape his dominion responsibility (Gen. 1:26-28). It is the desire to create a world without God, a world without change, a world without beginning or end.

The fact that the Levites were to be affluent, profit-reaping members of society should make us recognize that neither ascetic or anti-profit beliefs are Scripturally based. It should lay to rest the worldly concept that poverty is synonymous with piety. It should make us realize that anti-profit beliefs are anti-Scripture and anti-God. In Scripture, all individuals, families, associations, etc., are to develop the earth to the glory of God. They are all to be profit-reaping, profit re-investing enterprises for the purpose of fulfilling the Cultural Mandate. We can see by this that the rendering of the Social Tithe for services performed is not to be confined to our modern “non-profit” institutions. Simply because a Christian school, for example, is geared to making a profit does not mean it cannot receive the Tithe. If such a school provides a godly education in terms of the Word of God, then it is providing a Levitical function and can be given the Social Tithe. Godly profit-making Christian enterprises that are providing a Levitical function are worthy recipients of the Social or Levitical Tithe.

There are juridical principles incorporated in this Tithe which establish the purposes for which this tax may be used. No person, for example, can pay the Social Tithe to himself. It does not matter whether he is a Christian educator, minister, or the like. This Tithe cannot be used to capitalize oneself. This can be

understood from the fact the Israelites were required to pay the Social Tithe to the Levites who, in turn, were required to pay the Tithe of the Social Tithe they had received to the High Priest (Num.18:20-32). Neither the Israelites nor the Levites were allowed by Scripture to capitalize themselves by this tax. This tax is to be used to capitalize others regardless of whether our occupation or business is in the area of Christian service or not.

One point does need to be clarified in regard to the fact that this tax cannot be used to capitalize ourselves. It is held by some that, because this Tithe cannot be used by anyone for their own capitalization, parents cannot use this tax to pay for their children's education. The reasoning behind this opinion centers upon the assumption that since the child is being capitalized, so must the parents also become capitalized. Such reasoning stems from the assumption that the child's responsibility is to care for his parents in their old age. This requires that the child have a good income which, in turn, is dependent upon his having a good education. Such an education, of course, is dependent upon the parent's financing it. The parents then, are capitalizing themselves when they provide their child with a good education because this education is simply their old age insurance or retirement program. Thus, it is believed that parents cannot educate their children by the use of the Social Tithe, since they would be capitalizing themselves for their old age.

This reasoning cannot be faulted. What can be faulted is the presupposition upon which such reasoning is based. The assumption that the parents cannot finance their child's education rests upon a presupposition in regards to the parent-child relationship that does not exist in Scripture. That presupposition is that the child is the property of his parents. This can be deduced from the belief of the parents that the child's function is to capitalize them. The truth is that those parents who hold to this presupposition tend to view their child as they view all other property. The child is simply another capital investment or property that should be carefully nurtured and watched in order to get the largest possible return from the smallest possible expenditure.

This view of the parent-child relationship is pagan. Scripture does not see the parents as the owners of their children. Children are a gift of God (Ps. 127:3-5). The parents are merely stewards who are to care for their children in terms of the Covenant that God has established with His people. From the day that a child is born, he is to be reared with the assumption that he is the Lord's, and that he will leave "his father and mother, and shall cleave unto his wife" (Gen. 2:24). Scripture sees children as carrying on the ongoing responsibility of establishing dominion and of subduing the earth which is the legacy of their parents. For this reason, the child is not to capitalize his parents, but is to be capitalized by them. "For the children ought not to lay up for the parents, but the parents for the children" (II Cor. 12:14; Deut. 21:15-17).

Every culture that believes that the child must lay up for his parents has invariably become static and dead. It does so because no capital of any sort, whether intellectual, spiritual, or material, is progressively enlarged with each succeeding generation. Instead, each generation sees itself as having the right to live off its children, which are its future. The result is a decline of such cultures into the black pit of moral apostasy, material poverty, and social despair. But those cultures, which were once evident in Western Civilization, that have held to the Biblical principle that the parents are to lay up for their children have tended to progress in every area of life and thought. Such progress is possible because each succeeding generation sees itself as stewards of their intellectual, spiritual, and material capital which is to be enlarged and passed on to their children. Each generation sees profit in every area of life and thought as a godly object which can be used to further dominion and the subduing of the earth. Progress can only be possible where the parents, *as a religious imperative*, lay up for their children in every area of life and thought.

It is true that under extra-ordinary circumstances a child is to care and provide for his parents (I Tim. 5:8). But this is not normative, nor is it the presupposition upon which parents are to view their children. The parents are to see their children as belonging to God, who are to carry on the dominion responsibility that their parents have wrought in God. Parents are not to see their children as being capitalized for their sakes, but for the further development of the Kingdom of God. For this reason, parents can use the Social Tithe to finance their children's education. Such education is not for the purpose of capitalizing the parents, but is for the purpose of enlarging the Kingdom of God on earth.

Moreover, it should be understood that this Tithe is not being paid to the child. The child renders no service and is, therefore, ineligible to receive the Social Tithe. This Tithe goes not to the child, but to the educational institution and its staff which instructs the child. Hence, we can understand that this Tithe capitalizes financially the educators who, in turn, capitalizes the child morally and intellectually. Since the educational institution and its staff are capitalized financially from the payment of this Tithe, they must pay the Tithe of this Tithe. But the child does not, since he neither renders a service nor is capitalized financially. This principle holds true regardless of whether the "child" is five or fifty. If the person who attends seminary, for example, has the Social Tithe paid directly to him rather than to the institution that he attends, he need not pay the Tithe of this Tithe. He is simply acting as a steward or middleman for the payment of this Tithe to the seminary and its staff. The seminary and its staff are required to pay the Tithe on the funds that they receive from the student.

The fact that the Levites had to Tithe on the tithes that they received

establishes a juridical principal that the “institutional church” and other organizations have long ignored. That principle is that *no one is exempt from the payment of the Tithes*. It does not matter what a person’s occupation is, or whether a business or association is profit or “non-profit,” charitable or not. No one is exempt from paying God His due. The only persons who were exempt from the Tithes in the Old Testament were the High Priest and his family. They were exempt because it was through the office of the High Priest that God ruled Israel. But that office is now filled with a new mediator, even Christ, who intercedes before the Father on our behalf. And just as the faithful of old paid the Tithes under the old High Priest, so must we pay God His due under our new High Priest. No man, woman, or child is exempt from this tax. *All must pay all Three Tithes on all their increase.*

From the foregoing we can discern three general principles in regard to this Tithe: 1) that no one who has an increase is exempt from the payment of this tax; 2) that the Levitical Tithe can be used only to capitalize others and not ourselves; 3) and that any person or business, whether profit, “non-profit,” charitable, or not, can be given this Tithe if they fulfill a Levitical function. These principles mean that virtually every family and organization must pay this tax, since nearly everyone has some form of increase on capital. Also no one can be isolated from society since everyone must pay this tax to others within society rather than to themselves. Furthermore, the Levitical principle is the agent that binds the various elements of society together in a common purpose.

The Levitical principle that bound the tribes together in ancient Israel was the Law of God. This is true because there can be no community between the various elements of society apart from a common law and faith. Law is really living religion. Whoever is our god will make the rules or laws by which we shall live. The obedience to these laws in our lives is our living out our religious faith. Thus, our obedience to law reveals our religious faith as to who is our lord. (Matt. 7:15-20). If man makes the rules or laws by which he shall live, then man is his own god. Under such an arrangement community between the various elements of society becomes impossible. It becomes impossible, because each man sees his laws or rules as normative and binding upon all other men. Since each man is his own god, each man will attempt to be lord over all other men. This leads to conflicts among all men and classes of society. Hence, instead of society being an area of community, it becomes the arena of conflict and hatred. If, on the other hand, God establishes the laws by which men are to live, then man is only a creature of God who is to live in accordance to the Word of God. Every man then sees himself, not as a law-maker *for* creation, but as a law-keeper *in* creation. Every man has a common law based upon a common faith in the God of Scripture. Thus, the various elements of society are brought together into a harmony of interests through obedience to the Law or Word of

God. Every member of society has a common purpose and goal, since every member of society has a common law and faith.

This latter condition was the function of the Levites. This tribe was to be the agency by which this one law and one faith could be impressed upon the many tribes of the Theocracy. This is why they had no inheritance in the land. Their inheritance and their part was God, which means, of course, that their inheritance was the Law or Word of God. For the Levites the Law of God was their capital and inheritance, just as the land was the capital and inheritance of other tribes. Just as the other tribes were to develop their lands, so were the Levites to further the Word of God. Their purpose was to expound the Law of God in every area of life and thought throughout all Israel. By so doing, they would establish a common law and faith among all members and elements of society.

In ancient Israel no area of life was to be non-religious, since all of life was to be circumscribed and ruled by the Law. Since the Levites were to be the custodians of God's Word, because it was their inheritance, they were to be the educators for the Theocracy of the Law of God. They were to be the tribe that was to develop the implications of the Law in every area of society. For example, they were to develop the implications of the Law in regards to music in order that man could expound the glories of God "with harps, with psalteries, and with cymbals" (I Chron. 25:1). This is why the tribe of Levi was composed of educators, to the people, to the civil authorities, and to the congregation at large (Lev. 10:11; Deut. 17:18; 31:9-13; 33-10; II Chron. 17:7-9; Neh. 8-9); composers, musicians, singers (I Chron. 15:16-24; 25:1-7); officers and judges (I Chron. 23:4; 26:29-32; II Chron. 19:8-11); medical practitioners (Lev. 13:15); and much more.

No area was to be exempt from the work of the Levites, because no area of life was to be separated from the Law of God. Thus, the Levites were to develop the principles of the Law in every area, which would, in turn, bring a common law and faith to every segment of every tribe. In addition, every member of every tribe would participate with the Levites in this function, since they would finance it by payment of the Social Tithe. This in turn, would re-enforce in their minds the principle that God ruled every area of life and thought. It would force them to understand that God, and God alone, establishes a harmony of interests among all the diverse elements and classes of society.

The payment of the Social Tithe by the Israelites, and the Tithe of this Tithe by the Levites, was for the purpose of establishing the juridical principle of Lordship upon their hearts and minds. The payment of this tax forced every member of society to recognize that God created, preserves, and furthers all of creation "by the word of His power" (Heb. 1:3). *The purpose, then,*

of the Social Tithe is to re-enforce upon the heart and mind of man the juridical principle that God alone is Lord and Creator of man, his society, and his world.

The principles incorporated in the Social Tithe are as binding upon man today as they were in ancient Israel. Therefore, we can understand that we are to use this tax to capitalize those who are developing the implications of God's Law in every area of life and thought. We are to see this tax as one of the means by which the Lordship of Christ can be proclaimed over every segment of society. The payment of the Levitical Tithe is one of the means by which we can come to know and glorify God, and enjoy Him forever.

XVII

The Rejoicing Tithe

The Rejoicing Tithe was to be paid from all the increase of the land, but not from the increase of the herds and flocks. The First-born were to be used in lieu of such a tithe (Deut. 14:22-23). In addition, the fruits that came from all manner of trees that had been planted for food were to be taxed as part of the Rejoicing Tithe. This tax on the fruit was *not* to be paid each year, but *only* in the fourth year from the time that the tree was first planted. The entire yield of these trees was to be paid, not just a tenth. This fruit represented the First-born of the tree and, therefore, was to be paid only once (Lev. 19:23-25). It should be understood that this tax was a *first-born* tax, not a *first-fruit* tax. Therefore, each succeeding year after this tax was paid the tax of the First-fruits was to be paid.

This Tithe was to be used at Jerusalem at the Feast of Tabernacles, or Ingathering. This Feast was known as the the Feast of Ingathering since it occurred at the end of the harvest season, and five days after the Day of Atonement. The Rejoicing Tithe was to be used at Jerusalem, rather than locally. The only exception to this was when God enlarged the original borders of Israel. Under such circumstances, those who lived outside of these original borders could use this Tithe locally (Deut. 12:5-28). If the distance within Israel was too great to bring the tithe in its original form to Jerusalem, then it could be changed into money and this money taken to the Great City (Deut. 14:24-25). Moreover, the Israelites were required by God to dwell in booths during this Feast “that your generations may know that I made the children of Israel to dwell in booths, when I brought them out of the land of Egypt” (Lev. 23:43). Hence, this Feast was also known as the Feast of Booths.

The taxpayer and his household, plus the local Levite, stranger, and poor were to use this Tithe for rejoicing before the Lord (Deut. 16:13-15). The purpose of this rejoicing was “because the Lord thy God shall bless thee in all thine increase, and in all the works of thine hands” (v.15), to bring to remem-

brance the deliverance of Israel from the land of Egypt (Lev. 23:33-44), and to insure that “thou mayest learn to fear the Lord thy God always” (Deut. 14:23).

The emphasis of this Tithe is upon rejoicing. The passages in Scripture dealing with this tax (Ex. 23:14-19; Lev. 23:33-44; Deut. 12:5-28; 14:22-27; 15:19-23; 16:13-15) required that it be used by the Israelites to praise the Lord with feasting and rejoicing. The Israelites were *commanded* by God to rejoice. They were given no option or choice in the matter. This tax was God’s money and He commanded that it be used *solely* for rejoicing before him. “Ye *shall* rejoice before the Lord your God” (Deut. 12:12). “Thou *shalt* eat . . . before the Lord thy God, and thou *shalt* rejoice” (14:26). “Thou *shalt* rejoice in thy feast” (16:14). This Tithe was *not* a levitical or poor tax. It was a tax levied by God for the sole purpose of impressing upon the hearts and minds of all Israel the requirement that they were to be joyful. Our understanding of this Tithe, then, rests upon our comprehension that joy, as a legal requirement, is central to this tax. It is upon this legal command that we come to understand the purpose and intent of this Tithe.

In order to understand this legal requirement for joy, we must examine the provisions of this tax in the light of its central theme of rejoicing. This tax was *not* paid to any central authority, institution, or organization. It was to be retained and used by the taxpayer. He was the steward of this Tithe of the Lord, and he could use it for “whatever thy soul lusteth after” (Deut. 14:26). The only restriction upon his use of these funds for his enjoyment was that they could not be used for violating the Word of God. For this reason, he could use it “for wine, or for strong drink, or for whatsoever thy soul desireth” (v.26). One of the reasons that the taxpayer kept possession of this Tithe was because every man and his family have different ideas and tastes in regards to what is joyful. No central authority or organization could possibly anticipate the desires of every person and family in the Theocracy in this regard. Therefore, the taxpayer and his household were to be the stewards of this Tithe.

In addition to the taxpayers using these funds for himself and his household, he was required to remember “the Levite, the stranger, and the fatherless, and the widow, that are within thy gates” (Deut. 16:14). The local Levite was required to be remembered “for he hath no part nor inheritance with thee” (Deut. 14:27). It should be remembered that the Levites were not exempt from the payment of the Social Tithe (Num. 18:20-32). Since God is no respecter of persons (Acts 10:34), it is reasonable to assume that they were required to pay the Rejoicing Tithe as well as the Poor Tithe. Also, the Levites were not the poor of Israel. They could more easily afford to pay this tax and the poor tax than the other tribes could. The Levite was to be remembered, not because he did not pay this tax or because he was poor, but because he had no part nor inheritance in the land. His inheritance was the Lord and His Law. Thus, the Levites

represented religion and law in the Theocracy. For this reason, they were to be remembered at this Feast, as well as at the giving of the Poor Tithe (v.28-29), because all Israel was to recognize that no area of life was to be divorced from God and His Word. The local Levites were to accompany the local families to Jerusalem in order to impress upon everyone's mind and heart the principle that no area of life and thought was non-religious. The funds that the Levites received from the taxpayer were more symbolic than substantial. These small symbolic sums were the means which would re-enforce the belief that all of life was religious because all of life was ruled by law.

In addition to the tithe-payer's remembering the local Levite, he was also required to remember the local stranger and the local poor. Unlike the Social Tithe, neither the Rejoicing Tithe nor the Poor Tithe were required to be given to believers. The reason is that the Social Tithe was to be used to capitalize those who were developing the implications of God's Word in every area of life and thought. Hence, the Social Tithe could be given *only* to those who were believers in God and his Law. But this was not the function of the Rejoicing and Poor Tithes. The Rejoicing Tithe was to force the Israelites to fear God by forcing them to remember their deliverance from Egypt (Lev. 23:41-43; Deut. 14:23). The Poor Tithe was to deal with one of the effects of sin within society. Therefore, both Tithes could be used as a means for evangelizing the faith. By using some portion of the Rejoicing Tithe with the non-believer, the believer could impress upon the non-believer's mind the Lordship of Christ. If the non-believer accompanied the faithful to the Great City and participated in the Feast of Tabernacles, he could not help but see the implications and joys of the faith. He could not avoid confronting the issue of redemption and salvation since this Feast celebrated Israel's deliverance from the house of bondage which was Egypt. The poor, in turn, were to be remembered because they, too, were to rejoice with the rest of Israel in this historical celebration of deliverance. If they did not have sufficient funds from their own rejoicing taxes, then some assistance had to be provided for them. It had to be provided because God required all males, regardless of their wealth and status, to appear before Him at Jerusalem. No man was to be exempt from the historical celebration of God's deliverance of Israel.

The assistance provided the poor and the stranger did not necessarily come out of everyone's Rejoicing Tithe. On the contrary, the thrust of this Tithe was *not* to help the stranger and the poor, but to rejoice before God. There is no indication in Scripture that anyone was to use this tithe for others if it would greatly curtail his own rejoicing before the Lord. To understand this, we must recognize that this Tithe was to be paid by every person, family, association, and business that had any increase. No one was exempt from pay-

ing this tax. Also, this tax was required to be used over a one-week period and could not be used to capitalize oneself. It was to be used solely for rejoicing and for no other purpose (Deut. 14:22-27). Therefore, those persons, families, associations, and business who had more than sufficient funds for their own rejoicing for this one week would be encouraged to share their largess with the strangers and the poor of society. Thus, the responsibility for aiding the stranger and the poor would tend to fall on the wealthier segments of the Theocracy. This is what actually occurred in the Middle Ages. The lords would tend to share their bounty with the local church and community since they felt this was their responsibility as leaders of society. The now defunct business picnic was an off-shoot of the same principle. We can understand, then, that those who had large Rejoicing Tithes would tend to be obligated to assist those who did not. This, in turn, would tend to evangelize the faith and provide a sense of community among all the various elements and classes of society. We can see, then, that the requirement to remember the stranger and the poor was an obligation that tended to fall upon the shoulders of those who were especially blessed by God.

The Rejoicing Tithe was composed of a tenth of “all the increase of thy seed, that the field bringeth forth year by year” (Deut. 14:22), and the Firstlings of the herds, flocks, and trees (Deut. 14:23; Lev. 19:23-25). It was to be used at Jerusalem unless the Great City was too far away. In such cases the original form of this Tithe could be turned into money, and then this money used at Jerusalem (Deut. 14: 25-26). The reason that the tax of the First-born was required to be paid, and then eaten at Jerusalem, was discussed when this tax was examined. We learned from this examination of the tax of the First-born that it was required to be paid because when God slew the first-born of Egypt He claimed ownership of all the first-born in Egypt. Since He claimed ownership of all the first-born of Egypt, God really claimed ownership of all of life. Also, the Lord’s redemption of the first-born of Israel was His claim that God alone was and is the Redeemer-Saviour of all life. For this reason, the First-born taxes were to be paid to God as recognition of His claim as Owner-Redeemer of man and his world. Also, the First-born, or their monetary equivalent, were to be used at Jerusalem because this was where the Office of the High Priest was located. The High Priest was the mediator between God and man, and performed the duty of providing the Atonement Sacrifice for all Israel. Therefore, the First-born had to be used in the shadow of this office to impress upon the minds and hearts of the Israelites the knowledge that God and His Christ delivered the Israelites from the land of Egypt, from the house of bondage.

From the foregoing we can realize why God required the Israelites to dwell in booths during the Feast of Tabernacles. “Ye shall keep . . . a feast unto the Lord seven days . . . Ye shall dwell in booths . . . that your generations may know that I

made the children of Israel dwell in booths, when I brought them out of the land of Egypt: I am the Lord your God” (Lev. 23:41-43). This living in booths would bring to remembrance their deliverance from Egypt by the hand of God. It would force them to see the Lord as their only Saviour and Redeemer. Since the Rejoicing Tithe was to be used at this Feast, we can recognize that going to Jerusalem and this dwelling in booths was for the purpose “that thou mayest learn to fear the Lord thy God always” (Deut. 14:23). They were to learn to fear God because they were to learn that they were totally dependent upon God for their deliverance from the house of bondage. This fear was to act as a check upon their desire to return to Egypt, to return to their bondage of sin and corruption. This fear of God, in turn, would be the beginning of their knowledge of God and of His Word (Pro. 1:7). It would be one of the means to induce them to learn of God through His Word or Law. As they learned to fear God, they would learn to live in terms of His Law. And as they grew in their obedience to His Word, God would bless them in all their increase, and in all the work of their hands. Therefore, they were to rejoice because such rejoicing was to be their testimony before God and man of their deliverance from the land of bondage (Deut. 16:15).

This act of rejoicing on the part of the Israelites was a *legal* requirement imposed upon them by the Word of God. “Thou *shalt* observe the feast of tabernacles seven days, after that thou hast gathered in thy corn and thy wine: and *thou shalt rejoice in thy feast*” (Deut. 16:13-14). This act of rejoicing was obligatory. It was *not* an option for the faithful. They were required to be joyous because this joy was their testimony before God and man of their redemption in Christ.

What is involved in this requirement is the juridical principle of joy. To understand this principle, we must recognize that all of God’s laws are obligatory upon man and carry with them blessings for obedience and cursings for disobedience. This is the message of the twenty-eighth chapter of Deuteronomy. “And it shall come to pass, if thou shalt hearken diligently unto the voice of the Lord thy God, to observe and to do all His commandments which I command thee this day, that the Lord thy God will set thee on high above all nations of earth: and all these blessings shall come on thee, and *overtake thee*, if thou shalt hearken unto the voice of the Lord thy God” (vv. 1-2). If man obeys the laws of God, then he cannot avoid the blessings that God will bestow upon him. “But it shall come to pass, if thou wilt not hearken unto the voice of the Lord thy God, to observe to do all His commandments and His statutes which I command thee this day; that all these curses shall come upon thee, and *overtake thee*” (v. 15). If man repeatedly disobeys the Lord then he cannot avoid the effects of God’s wrath. Man will be sent into slavery because of his refusal to “live by every word that proceedeth out of the mouth

of the Lord” (Deut. 8:3; Matt. 4:4). Moreover, man must not only obey God, he *must* enjoy obeying the Lord. Failure to do so will bring the cursings of God upon man. *“Because thou servest not the Lord thy God with joyfulness, and with gladness of heart, for the abundance of all things; therefore shalt thou serve thine enemies which the Lord shall send against thee, in hunger, and in thirst, and in nakedness, and in want of all things: and He shall put a yoke of iron upon thy neck, until He have destroyed thee”* (vv. 47-48)

Joy is not a small matter to God. He requires it of His creatures. For us to see our calling in Christ as one of travail, hardship, misery, and distress is a denial of Christ. But for us to see our calling in Christ as one of “love, joy, peace, longsuffering, gentleness, goodness, faith, meekness, temperance” (Gal. 5:22-23), full of “joy unspeakable and full of glory” (I Pet. 1:18), is to affirm that Christ is both Lord and Saviour. Joy affirms our faith in Christ and this brings us the blessings of God. Lack of joy will testify to our lack of faith in Christ and this, in turn, will bring us the cursings of God.

We can understand this from the original creation of Adam in the Garden of Eden. Adam was created by God as a creature who was to think God’s thoughts after Him. Adam’s preoccupation was being what he was, a creature of God who desired to obey the Law or Word of God. Since this was what he was created by God to do, this brought him joy. This joy, in turn, testified to himself and the Lord of his faith in God as both Lord and Creator. It also testified to him of his creation in the image of God. The more Adam grew in obedience to God, the more joyous he would become. And the more joyous he would become the more he would strive to obey and know God and His Word in every area of life and thought. Hence, we can understand that Adam could only have joy as he obeyed God’s Law since he was created by God for this purpose. And every time Adam experienced joy this would testify to him and to his Lord, that he was obeying God, since he could only have joy as he obeyed the Word of God. Joy for Adam was a response that came as a result of his fulfilling the purpose and destiny that God had established for him at his creation. It was a response that came as a result of his having dominion and subduing the earth by the Law or Word of God. Thus, we can understand that from the very beginning that joy was founded upon a legal or juridical principle rather than on a metaphysical condition.

When Adam fell, joy fell with him. The reason for this is that Adam no longer wanted to be a creature of God. His desire was to be as God, to determine by his own word or law good and evil for man and his world. He wanted to be lord over all creation. But Adam could not, nor can man ever be, as God. Prior to the Fall, Adam’s desires corresponded to his abilities, but after the Fall his desires did not correspond to his creaturely powers. His every effort was directed to this one end, to be something that was impossible for him to be. Just as a butterfly can

never be happy attempting to be a man, neither can a man ever be happy attempting to be as God. Neither the butterfly nor man were created by God to be anything other than what each is. Therefore, joy fell with Adam's transgression of the Law. The Law of God was now a curse to Adam because it continually testified to his lack of ability to achieve his desired ends. That which had been established for his good and for his joy in the Lord was now the condemnation of his life and purpose. Joy, then, is in principle impossible to those who desire to be as God.

When Christ came into the world, He re-established the juridical principle of joy. His birth, death, resurrection, and ascension for the sins of the saints re-established the Covenant of God with His people. Those who are called of God are in the Covenant of Christ. Since they are in this Covenant, their desires are no longer to be as God, but to be creatures in Christ (II Cor. 5:17). Their desires have been restored to their abilities—not fully, since no man in this life is fully sanctified. But, in principle, the desires of the redeemed man are to serve God by obedience to His every word. Hence, joy has been restored to the elect because their creaturely desires and ambition correspond to their creaturely abilities. The Law of God is now no condemnation to them (Rom. 8:1) but is the means by which they can have “joy unspeakable” (I Pet. 1:8). They can now strive to fulfill the requirements of Adam's original calling, to have dominion and subdue the earth by the Word of God. They can serve “the Lord thy God with joyfulness, and with gladness of heart, for the abundance of all things” (Deut. 28:47). By so doing, they will have continuing and ever increasing joy. In turn, this continuing joy will testify of their redemption in Christ and of His Lordship over them. Therefore, we can understand the juridical principle of joy. Joy is the result of our obedience to the Law of God and our witness before God and man of our redemption in Christ. *Joy testifies that Christ is our Lord and our Redeemer.*

For this reason, God puts great emphasis upon the requirement that His people have joy. Joy is His witness to them that they are His children by the adoption of grace. It is His testimony that redemption is only possible through the work of Christ, and not by the works of men. Hence, God established the Rejoicing Tithe to re-enforce in the minds and hearts of His children the principle that the Christ of God is the only Saviour of man and his world. God alone delivered Israel from the house of bondage, from the land of Egypt. Therefore, every year the children of God were to rejoice, with praise and feasting, over their deliverance from the corruption of sin. Thus, we can understand that the purpose of the Rejoicing Tithe was to impress upon the heart and mind of man the principle that God alone is both Lord and Redeemer.

The basic obligations incorporated in this Tithe are: 1) that all Firstlings of

all animals and trees, or their monetary equivalent, are to be used; 2) that approximately one-tenth of all increase from all other sources are to be set aside for rejoicing once each year; 3) that the ministers of God's Word are to be remembered with a token sum from this Tithe. This is to impress upon the mind of the taxpayer and his family the fact that all of life is God-centered because all of life is ruled by His Law; 4) that the poor and stranger are to be remembered, if possible, with some of these funds as a means for evangelizing the faith; and 5) that this Tithe is to be used *solely* for rejoicing before the Lord and cannot be used to capitalize oneself.

The Rejoicing Tithe has not been abolished. It is as binding upon the New Israel as it was upon the Old Israel. Now, however, our High Priest is Christ who dwells at the right hand of the Father in heaven, rather than in Jerusalem. This Tithe, therefore, no longer has to be used at a central location. It can be used at any location since Our Lord rules all the earth from His throne on High. Our Lord's office as Mediator between God and man casts its shadow across the face of the entire globe, and no area is separated from His atoning work. Therefore, each household can decide for itself where it will use this Tithe for its rejoicing before the Lord. Moreover, this Tithe need not be used for "religious conferences" or the like since all life is religious because all of life is to be ruled by the Word of God. It must always be remembered that the Rejoicing Tithe is for the purpose of rejoicing before the Lord and His Christ. It is for the purpose of establishing in the heart and mind of man the juridical principle of joy. That principle is that *Jesus Christ alone is both Lord and Saviour of man and his world.*

XVIII

The Poor Tithe

The Poor Tithe was to be paid once every three years. It was to be paid from *all* of the increase of this third year. It was to be laid up within the local community and paid to the local Levite, the stranger, the fatherless, and the widow. The poor were to come to a community feast, and they “shall eat and be satisfied” (Deut. 14:29). The payment of this Tithe would bring God’s blessing upon His people and upon all the work of their hands (Deut. 14:28-29; 16:12-15).

No one was exempt from the payment of this Tithe. Everyone who had an increase was required to pay all of the three Tithes. The reason that the Levites were required to be remembered was discussed when the Rejoicing Tithe was examined. Briefly, we can recall that they were required to be remembered because they were the living symbols of religion and law in the Theocracy. Since no area was to be viewed by the Israelites as being apart from the Word of God, the Israelites were required to remember the Levites with a portion of this tax. This would impress upon their hearts and minds the juridical principles incorporated in the Poor Tithe.

The purpose underlying the remembrance of the stranger was also examined under the Rejoicing Tithe. The rendering of aid to those strangers, or unbelievers, who were not openly or consciously hostile to the faith was one of the means by which the Israelites could spread the Word of God. Aid delivered to those who are responsible and in need is one of the oldest and most effective means for evangelizing religion. Those who are responsible seldom forget the aid that others rendered in times of poverty or emergency. Although they may never endorse nor believe the religion that provided for them, they seldom become hostile to it. In fact, they are often the biggest “non-religious” defenders of such a faith. Such aid is truly an effective means for neutralizing hostility to religion and law, even if it should not “win” actual converts. For this reason, the various cults, such as the Mormons, make it a prac-

tice to render aid to those who are truly in need and yet are not members of their cult. By so doing, they build a broad support for their concepts of religion and law within general society.

Moreover, remembering the stranger with a portion of the Rejoicing and Poor Tithes was one of the means by which God impressed upon the Israelites their deliverance from the land of Egypt, from the house of bondage. Their remembrance of the stranger was to remind them of their own sojourn as strangers in Egypt. It was to remind them of their own deliverance from sin and corruption. As God had loved them as strangers, so were they to love the strangers in their midst. They were to apply the Word of God to them, remembering them at the Feast of Tabernacles and aiding them in their poverty. By so doing, they would be God's means for delivering strangers from the house of bondage. This points out the fact that the Israelites were not to simply preach "sin and repentance" as the means for spreading the faith. *They were to spread the Word of God to every area of life and thought by applying the Word of God to every area of life and thought.* The Law of God was the Israelites' appointed means by which the faith was to be evangelized (Deut. 10:17-19).

The Poor Tithe was to be used for orphans and widows because God is "a father of the fatherless, and judge of the widows" (Ps. 68:5). The fact that this tax was to be used for those who had lost the principle breadwinner in the family reveals a principle incorporated in this Tithe. In Scripture, those who are widows and orphans are seen as those who are without adequate protection and care. To be either is seen as being helpless. Since they are helpless, God has appointed Himself as their Protector and Guardian:

Ye shall not afflict any widow, or fatherless child. If thou afflict them in any wise, and they cry at all unto me, I will surely hear their cry; And my wrath shall wax hot, and I will kill you with the sword; and your wives shall be widows, and your children fatherless (Ex. 22:22-24)

Widows and orphans are especially helpless members of society because of their lack of a husband and father. If neither has another principle source of income other than the daily care of the deceased head of the household, then they are particularly helpless in regard to financial support. This lack of continuing economic support means *chronic* poverty *unless* they are given aid periodically. This was one of the functions of the Poor Tithe in ancient Israel. By aiding the fatherless and the widow at specific intervals, the Israelites would prevent the appearance of the problems of chronic and debilitating poverty. It is true, of course, that they would tend to remain poor. But there is a major distinction between being a poor member of an affluent society, and existing in a perpetual state of chronic and destructive poverty. In addition such aid would prevent the breakup of the family unit as a result of the lack of adequate financial support. Since aid would be forthcoming at periodic intervals,

the family could expect to stay together if they were able to supplement such aid with other sources of income. This, in turn, would provide social stability for society as a whole, since the preservation and furtherance of society rests upon the family.

From the foregoing, we can recognize one of the principles incorporated in this tax. This tax was to be used for widows and orphans whose economic conditions would degenerate into chronic poverty without outside assistance. Since God sees these two classes of persons as epitomizing helplessness, we can recognize that this tax was aimed, *not* at relieving widows and orphans per se, but at those conditions that would tend to create chronic and debilitating poverty. The widows and orphans were not merely the poor of Israel. They were those who had no prospects whatsoever of any improvement in their material conditions. Only abject poverty could be their end, since no continuing financial support would be forthcoming to provide for adequate education, medical treatment, or other necessities of life. Hence, the principle aim of the Poor Tithe was for the relief of those whose condition would tend toward oppressive and destructive poverty.

This principle can be more readily understood if we recognize that poor loans, rather than the Poor Tithe, were to be the means by which the generally poor of society were to be taken care of in Israel. These poor loans were basically emergency loans for the relief of emergency conditions. Since they were non-interest bearing, and were to be forgotten on the Sabbatical Year, they were the means for relieving *temporary* conditions of poverty (Deut. 15:7-11). But those whose conditions tended toward chronic and permanent poverty were to be given periodic and substantial assistance by the Lord's Poor Tithe. The Poor Tithe therefore, should not be confused with poor loans. Each is aimed at different types of economic and social conditions in regard to the relief of the poor in Israel.

The Poor Tithe was to be used by "the stranger, and the fatherless, and the widows, *which are within thy gates*" (Deut. 14:29). The purpose behind this requirement was discussed when Levitical Taxation was examined. Briefly, local giving was required because such giving presupposed that the taxpayer knew local conditions. Therefore, he would be without excuse if he failed to administer this Tithe. He was to know the character of the people who were to receive his taxes. The taxpayer is held personally responsible to God for how, and to whom, His Poor Tithe is administered. For this reason, St. Paul could collect sums from the Corinthians for relief of poverty at Jerusalem, even though this was not local giving to local persons (I Cor. 16:1-4).

This Tithe was also required to be distributed at a local feast. The purpose for this was to prevent either the Tithe payer or the recipient from being anonymous. Those who paid this Tithe were to be known by the community

and the poor. Those who received this Tithe were to be known by the taxpayer and the community. This would exert social pressure upon all those in the community who had an increase to pay this Tithe. Their failure to appear at the local yearly feast, or their failure to bring the Poor Tithe, would bring upon their heads social criticism and ostracism. This criticism would be especially severe from the more godly members of the community, since the failure to pay this tax would be viewed by them as being the equivalent of robbing God (Mal. 3:8-10). The recipients of this tax were to be known, because the taxpayer was personally responsible before the Lord for his administration of this tax. He was to know the true conditions that would tend to chronic poverty among the poor of the community. This, in turn, would exert social pressure upon those who desired to receive these funds. They would tend to examine their motives for desiring these funds. Because they were not anonymous, they could not hide from social criticism and ostracism if they were not worthy to receive such aid. This would, in turn, act as a brake upon those members of society who desired to live off the productive citizens of the Theocracy. The public distribution of this tax to the poor would tend to prevent the development of a permanent class of welfare recipients who viewed welfare as a legitimate means for evading the responsibility of supporting themselves by their own efforts.

The principle underlying the distribution of the Poor Tithes at a local feast is that no one is to be anonymous. Social pressure and custom are legitimate means for enforcing the Word of God on all members and classes within society. Failure by the state and the institutional church to recognize this basic principle in the distribution of welfare and aid is leading to the destruction of modern society. It has allowed the development within society and the church of a permanent class of reprobates who believe that welfare is a right rather than a blessing of God. The anonymous giving of funds to the "poor," either via state welfare checks in the mail or by "friendly pastoral visits" to the homes of those receiving church aid, is a violation of the Law of God. Neither the taxpayer nor the poor are to remain anonymous.

One of the purposes of this Tithe, as with all the Tithes, was that it was a means for developing community and fellowship among all the various elements and classes within the Theocracy. Anonymous giving and receiving are destructive of this principle. They actually destroy community because they discourage the giving of this Tithe, and encourage the reprobate by making it easier for them to obtain these funds. Godly men are not to hide their light, their obedience to the Word of God, under a bushel basket. Community and fellowship cannot be established upon the darkness of anonymity. It must be built and developed upon the Light of this world, which is Jesus Christ and His revelation.

Moreover, this Tithe was not to be paid each year but every third year. It

was *not* to be laid up in a local tithe barn and then distributed over those years in which this Tithe was not paid. If God had wanted a yearly giving of this Tithe, He would have required that the Israelites give a smaller portion each year rather than a tenth once every third year. The principle behind this requirement is in keeping with the positive or constructive character of God's Law. Of course, the requirement that this Tithe be paid only once every third year does help to prevent a permanent welfare class from developing. It acts as a restraint upon those who would desire to be fed from the public largess on a more regular basis. But the emphasis of this requirement is constructive, rather than restraining.

One of the surest means of enslaving another person is through dependence. If this Tithe were given on a regular monthly or yearly schedule it would generally prove to be an enslaving device for man. This is true because as a person began to accept this tax on a regular short-term schedule he would tend to become dependent upon it as his principle source of income. The shorter the intervals between payments, the more he would tend to think in terms of these short-term time periods. The more he tended to think in terms of these short periods, the more he would tend to ignore the future. As he gradually began to ignore the future, he would become more and more present oriented. He would ever so gradually come to think and act solely in terms of the existential moment. Because the moment would be supreme, he would divorce himself from any future oriented goal. He would cease to plan for his own future. He would be unable to plan, think, or act beyond his next welfare payment. He would then become totally dependent upon the agency that provided for his income.

This is one of the major characteristics of our modern welfare oriented society. Few persons who have received monthly welfare for any extended period of time are any longer capable of taking care of themselves. They have become completely present oriented and live from one welfare check to the next. They are lacking in the ability to plan for the future because their future is regulated and controlled by regular short-term payments of money. This has made them slaves to the state since they are dependent upon it for their financial support. This is one of the reasons that the welfare state invariably becomes "existential." This present oriented nature of the welfare state always brings death to society since no society can exist apart from planning for the future. Men simply cannot live without goals.

The Lord's Poor Tithe prevents this from occurring. It does not encourage dependency, but actually encourages the opposite. It promotes a future orientation in the management of personal financial affairs. This encourages the person who receives this Tithe to become self-reliant. This stems from the requirement that this Tithe is to be paid *only* once every third year. This means

that in those years that this tax is not paid the chronic poor have no source of income other than what is available for the general poor of society. This forces the chronic poor to become *future oriented*. It makes them learn to manage the funds that they received from this one Tithe year over several years duration. Instead of creating a class of dependent welfare reprobates, this tax is actually an aid for promoting the chronic poor to become efficient managers of their financial affairs. It encourages them to think and act in terms of a future. Such future orientation is the stimulus which encourages them to develop the means by which they can improve their material prosperity over time.

The Poor Tithe is never destructive of personal character nor of society. Even if a person cannot become self-sufficient enough to stop taking this Tithe, he will not become an existential reprobate. He will not because he will still have to be future oriented in order to provide for himself during those years that he does not receive aid. The Poor Tithe is the *only* means by which the chronic poor can be systematically aided by society without destroying either the recipient of such aid or the society in which he lives. The principle of this Tithe is that no one is to be destroyed because of their poverty. The chronic poor are not to be allowed to become either a menace to themselves or to society. The aid that they receive is to strengthen their character as well as improve their economic condition. The Poor Tithe is the *only* means by which society can aid the chronic poor and continue to insure social stability.

The principles incorporated in this Tithe can be understood as the following: 1) that this tax is to be used to relieve *chronic* conditions of poverty; 2) that it is also to be used to evangelize the faith among non-believers; 3) that both the taxpayer and the recipients of this Tithe are not to remain anonymous. Both are to be known by the community, even if that community should be confined to a local church; 4) a small sum from this tax is to be paid to the ministers of God's Word in order to impress upon all those concerned the fact that no area of life is divorced from the Law of God; and 5) that this tax is to be paid to the chronic poor in lump sums and between long intervals of time. This is to strengthen the character of the poor and prevent the development of a permanent and dangerous welfare class within society.

Poor Loans

God views borrowing as a sign of subjection and lending as an act of dominion. The man or nation that borrows is a servant to the lender, while those who lend are seen as rulers of the borrowers. "The rich ruleth over the poor, and the borrower is servant to the lender" (Pro. 22:7). Those who heed God's laws will be blessed by God, "and thou shalt *lend* unto many nations, and thou shalt *not borrow*. And the Lord shall make thee the *head* and *not the tail*; and thou

shalt be *above only*, and thou shalt *not be beneath*" (Deut. 28:12-13). But those who fail to obey the Word of God will become subject to the ungodly. "The stranger that is within thee shall get up above thee very high; and thou shalt come down very low. He shall *lend to thee*, and thou shalt *not lend* to him: he shall be the *head* and thou shalt be the *tail*" (vv. 43-44). Lending and borrowing are one of the means by which men can rule or be ruled. Those who lend are seeking the exercise of dominion over those who would borrow from them. Those who borrow are seeking slavery through their indebtedness to others. The Bible is clear on this issue. The godly are to "owe no man anything, but to love one another: for he that loveth another hath fulfilled the law" (Rom. 13:8).

The Bible is critical of borrowing because it is one of the means by which men are made slaves. Since Christ has freed the godly from the house of bondage, no godly man is to return to slavery through debt. The godly men of society are to be the rulers of society. They are to see their calling in Christ as one in which they are to continually re-invest their capital returns in order to constantly expand God's name into every area of life and thought. For this reason, *in principle* they are to understand that they are to be lenders and capital investors rather than debtors.

It must be understood that Scripture does not prohibit indebtedness in principle. What it does is to reveal the end result of borrowing—which is slavery. Indebtedness is not prohibited because man can either be a slave to God or a slave to man. All men, whether saved or lost, are required by the Word of God to understand that they are His slaves. They are indebted to God for their creation in His image and their knowledge of His laws that rule man and his world. They are, in other words, in debt to God for their lives and for all its blessings. Since they are debtors to God, they should not become debtors to man. Moreover, because they are debtors to God, they must pay God His due. They must use their lives and its blessings in accordance with the terms of His Covenant. They must obey the Word of God. We can understand, then, why Scripture does not prohibit indebtedness in principle. All men are debtors to the Triune God of Scripture for all things.

There are men, however, who do not view themselves as being debtors to God. They do not believe that they must live in terms of His Law. Such persons tend to become lawless and undisciplined in proportion to their desire to be free from debt to the Lord. For this reason, God approves of their indebtedness to man. If men refuse to be ruled by the Law of God, then they must be ruled by the law of man. Borrowing by such men will insure that their lives will be regulated and controlled by their creditors. This discipline of debt provides for some form of social stability because the creditors will establish the laws or rules that the debtors must obey if they wish to borrow

and/or retain their material goods. Debt, in such circumstances, is a check upon the undisciplined and lawless nature of ungodly men and is, in reality, a blessing of God.

But this is not to be the condition of godly men. Godly men are not to be undisciplined and lawless men. Every area of their lives is to be circumscribed and ruled by the Word of God. They are not to borrow because they are not to be debtors to man and controlled by man's law. They, not the ungodly elements of society, are to be the rulers of society. Hence, they must be the creditors of society. By so doing, they can evangelize their faith by forcing the undisciplined borrowers of society to become externally obedient to the Law of God. Godly men are to establish godly rule over every area of society. One of the means that God has appointed for achieving this end is through the willingness of ungodly men to borrow.

Lasting social stability, and the continuing advancement of society, is dependent upon godly men staying out of debt and being the creditors of society. This is true because only the Law of God can provide for social harmony and cultural advancement. If the creditors of society are ungodly men, and the borrowers are godly men, then the ungodly will rule over the godly by their own law. Such rule will lead to the slavery of man and the enhancement of sin as a ruling principle of life. This will lead to social chaos and the destruction of society. And this is exactly the situation within today's society. Ungodly creditors are more than willing to provide funds for ungodly movies, business enterprises, and the like. Sin abounds because ungodly creditors are imposing their conception of law upon all of society. Because Christians have abandoned the world to the Devil and have become net borrowers within society rather than creditors, they have virtually no control over the secular world. There can be no remedy for the present destruction of society until Christians acknowledge the principle that nothing is to be ruled apart from the Word of God. They must recognize that God's Law rules economic and financial matters as well as personal and family affairs. If society is to be preserved and cultural advancement continued, then Christians must become the creditors and controllers of society.

In principle Christians are to be creditors rather than debtors. But there are times when borrowing cannot be avoided. In Israel these loans were basically for emergency relief of emergency conditions. They were required to be given to a poor brother but not necessarily to a poor foreigner (Deut. 15:7-11). Failure by a person who was financially successful to grant such a loan raised the question of whether he had the love of God in his heart (I John 3:17). This again shows that a man can tell the tree by the fruit that it bears (Matt. 7:15-20). These loans were to expire on the Sabbatical Year whether they were paid or not. However, the nearness of the Sabbatical Year was not to be of any consideration in the granting of such a loan (Deut. 15:1-11). Moreover, no in-

terest or increase was to be taken on this loan, nor was the security for the loan to be taken from the borrower if he needed it for his livelihood or his health (Ex. 22:25-27; Lev. 25:36-38; Deut. 24:6,10-14).

These loans for emergency conditions were basically Poor Loans. This can be understood from the fact that these loans were *required* to be granted by the Israelites to those who were *poor* and in *need* (Lev. 25:35-38; Deut. 15:1-11). These loans were to be sufficient to cover the emergency needs that the poor might have. Such loans were required to be given to a poor brother but did not have to be granted to a poor foreigner or stranger (Deut. 23:19-20). A brother was defined as a believer and a stranger as a non-believer. This can be seen from the fact that the Israelites were required to lend to a brother even if he should be a stranger or a sojourner (Lev. 25:35). We can understand, then, that faith, not race, nationality, or the like, was one of the criteria which was to be met for approval of such loans. But mere profession of faith would not be sufficient evidence to determine whether a person was a true brother or not. The mere profession of faith without works is dead (James 2:18). Hence, such a profession is no assurance that a person is a member of the Covenant. Those who were approached for such loans in Israel could only tell the borrower's faith by his deeds, just as a man can tell a tree by the fruit that it bears (Matt. 7:15-20). This means that such loans were based upon the borrower's past performance in the keeping of the Covenantal Law of God. No better indication of his faith, character, and integrity could be gathered than that of his ability to practice the Word of God. Faith, then, can be understood as the *first* criteria that the borrower had to meet in order to qualify for a Poor Loan.

Poor Loans were to be granted to those who were "poor by thee" (Ex. 22:25). The principle here is that no one was to impoverish himself or his family in order to aid others. Decapitalizing oneself was not the means by which the poor were to be assisted. Those who were poor were to be aided by those who could afford it. This means that the burden of granting loans to those in need tended to fall upon the wealthier members of the Theocracy. Those who had this world's goods were to open their hand wide unto the poor, "and shalt surely lend him sufficient for his need, in that which he wanteth" (Deut. 15:8). Failure to grant such a loan by someone who had the means to do so revealed his lack of love for God (I John 3:17). It was not a question of whether he loved God or not. If he loved the Lord he would strive to keep all His commandments and statutes. He would lend for the Lord's sake even to those whom he counted as his enemies (Luke 6:27,30). He would be loving his enemies, since he would be fulfilling God's law in regards to Poor Loans (Rom. 13:8,10). This, in turn, would reveal that he loved God more than he loved himself, since he placed God's command to love the brethren above his own likes and dislikes.

The requirement that such loans be granted to even those who were counted as enemies does not mean that any poor brother would be eligible for a Poor Loan upon demand. Since faith, as expressed in obedience to God's Law, was of prime consideration for the granting of such a loan, the person who sought a loan had to prove that he was responsible and trustworthy. He had to demonstrate that he was not simply attempting to obtain funds that he had no intention of repaying (Ps. 37:21). This he could only do by revealing his personal finances and obligations, plus the reason for the need for the loan. In other words, those who sought a Poor Loan had to establish "credit" for such a loan. This credit, however, was not to be established in terms of his ability to repay, but in terms of his personal character. For example, was the person poor and in need because of his own foolish and irresponsible behavior or not? Did he have a history of borrowing and not repaying? Did he attempt to seek dominion by the proper use of his income or was he simply a spendthrift? Was the need for this emergency loan a result of his own general lack of character and unwillingness to live by the Word of God, or was it a result of some general problem that was not necessarily of his own making?

Credit for Poor Loans was *not* to be established upon the ability of the person to repay, but upon whether or not he acted as a Covenantal man. If the borrower feared God and kept His commandments, then he was eligible for a loan. If not, then he was not eligible for a loan. He was not, since it would simply be another means by which he could avoid the responsibility of providing for himself and his family. Also, those who aided the irresponsible poor would be violating the intent of this law. The purpose of the law of the Poor Loan was *not* to confirm a man in his sin, but was to provide for emergency relief for emergency conditions. Thus, we can understand that credit or eligibility for Poor Loans was to be established by the ability and desire of the borrower to live as a godly man.

No interest of any kind was to be taken from a Poor Loan to a brother. "Thou shalt not lend upon usury to thy brother; usury of money, usury of victuals, usury of any thing that is lent" (Deut. 23:19). Interest could be taken from a foreigner for any type of loan made but usury could *not* be taken on a Poor Loan to a believer (Ex. 22:25; Lev. 25:35-38; Deut. 23:19-20). It should be understood that Scripture does not condemn usury per se, that is, the taking of interest or increase on loans from either a believer or a non-believer. *The only condemnation of usury in Scripture is when interest is taken on a Poor Loan to a brother.* The reason that usury is not condemned in Scripture is because without an increase on capital, dominion and the subduing of the earth by man would be impossible. This can be seen from God's original creation of Adam and His command to him that he was to have dominion and subdue the earth (Gen. 1:26-28). Adam could not have obeyed this command if he could not

have increased his spiritual, intellectual, and material capital. Without an increase or interest upon his original knowledge and goods, Adam could not have gone beyond his original creation. He would have been stuck in a permanent rut. Therefore, in principle he had to have the ability to obtain an increase in every area of life and thought if he was to subdue every area of life and thought to the glory of God. Hence, we can understand that the Bible does not condemn usury, for this would be a contradiction of God's call that man have dominion and subdue the earth.

In regard to Poor Loans, interest could not be taken from a brother but could be taken from a foreigner or stranger. The foreigner was viewed differently from a brother, since the stranger had no desire to be ruled by the Word of God. Thus, interest could be taken from him as a means for forcing his compliance to the Word of God. Loans to foreigners, for whatever cause, were one of God's appointed means by which Israel was to establish godly rule over every area of life and thought. Interest, therefore, could be taken from pagans as a means for furthering this end and forcing them to accept godly rule and law.

In addition to not being able to take interest from a brother, neither was an Israelite to take a pledge or security for a loan if that security was needed for a man's health or livelihood (Ex. 22:25-27; Deut. 24:6, 10-14). This means that the basic essentials of life, such as food, clothing, and shelter, and the tools, etc. that a man used in earning his living, could not be taken by the creditor. Such items could only be secured by the creditor when they were not in use by the debtor. This would prevent the debtor from borrowing on the same item twice. Also, if the debtor was unable to pay back this loan before the Sabbatical Year, then this loan was to be cancelled and forgotten by the creditor (Deut. 15:1-11). But the stranger was not exempt in either case. His pledge could be taken, and he was not released from his debt on the Sabbatical Year. Again, this was one of God's means by which the godly were to rule over the ungodly (Pro. 22:7). Loans were to be one of the means by which dominion could be exercised.

It should be emphasized that the Poor Loan was a loan and not a gift. If possible, this loan was to be repaid prior to the Sabbatical Year. The fact that no interest could be collected, or a pledge taken if it was needed for the debtor's health and livelihood, reveals the purpose of this loan. No responsible and God fearing brother was to be forced into poverty because of temporary conditions. *The purpose of the Poor Loan was for the relief of temporary conditions that could lead to severe decapitalization, poverty, and enslavement to a creditor.* For this reason, the foreigner was to be subject to interest charges and the like as a means of forcing him to live by the Word of God. But a brother in the faith was not to be made a slave due to temporary conditions. He

was to be granted a Poor Loan for relief of temporary conditions that could impoverish or severely decapitalize him. If this condition continued and became chronic, then the loan was to be cancelled in the Sabbatical Year.

We can see this principle in operation in Nehemiah 5:1-13. The people of Israel were suffering from a famine. They mortgaged their lands and sold their sons and daughters as servants to the nobles and rulers in order to obtain funds to live. These nobles were also exacting interest on these loans. Nehemiah declared to them that they were violating the Word of God by exacting usury on these Poor Loans. Here was a temporary condition, a famine, which was being used by the rulers to make slaves of the children of Israel in violation of the Law of God. The Law of God required that the nobles and rulers provide Poor Loans without interest to their brethren during this temporary condition. Instead, they had used this temporary famine as a means of enslaving the Israelites. When they heard Nehemiah tell them of their violation of the Word of God, “then they said, we will restore them, and will require nothing of them” (v.12).

The principle of the Poor Loan is that it is to be used to relieve temporary conditions that could lead to chronic poverty or decapitalization. For this reason, such loans can be granted to individuals, churches, associations, and even businesses. For example, such loans could be granted to pay for emergency medical expenses, temporary relief for the unemployed, relief of financial problems that a church or association might have inadvertently gotten into, etc. Such loans could also be used to aid Christian businesses that would cease to operate through no fault of their own. A good example of this is the case of a severe flood or natural calamity that could engulf a town. If, under such circumstances, a business could not obtain funds to re-establish its operations, then a Poor Loan would be appropriate. Instead of the state providing low interest disaster loans to a community, Christians would do so as an obligation to the brethren. But regardless of who receives a Poor Loan, and for what purpose, the over-riding issue is that the recipient of this loan must be a brother indeed. He must be trustworthy, responsible, and dedicated to being a godly man. He must show his faith by his works, by his obedience to the Law of God.

In summary, we can see that a Poor Loan is: 1) to be given for the relief of a poor brethren who shows forth his faith by his life; 2) that they are to be given to “enemies” as well as those whom we love; 3) that we are not to take any interest or increase on this loan; 4) that no security is to be taken for this loan if it would impair our brother’s health or his ability to earn a living; 5) that this loan is not to be longer than six years. If the loan is not paid in that time, then it is to be cancelled; and 6) that the purpose of the Poor Loan is for the relief of *temporary* conditions that could lead to severe decapitalization and poverty.

Gleanings

When a field was harvested in Israel the corners of the field, vineyard, etc. were not to be wholly reaped. The corners were to be left standing for the poor and the stranger. If a sheaf were forgotten in the field, then it was not to be sent for and fetched. It too was to be left for the stranger, the fatherless, and the widow (Lev. 19:9-10; 23:22; Deut. 24:19-21).

It should be noted that the landowner was not required to let just anyone glean his field or vineyard. The requirement imposed upon him by the Law of God was that he was *not* to reap the corners of his fields but was to leave them for the poor and the stranger. The landowner was responsible before God for whom he allowed to glean his land. His permission was required by those who desired to work the corners of his field (Ruth 2:4-9). The owner was to grant such permission to the responsible poor and strangers, not to the reprobates of society.

The gleaners were not an economic asset. The inability of the owner to harvest the corners of his fields meant that there would be less harvested for his own use and enjoyment. Such gleanings were, in essence, charity. But this charity entailed work on the part of those who desired to glean. In fact, this gleaning would require more work than was required for the regular harvest. It did so because these corners were often in the least accessible areas of the field. Also, it took more care and effort to obtain grapes, grains, etc. from a field or vineyard that had already been worked over by the regular harvesters. For this reason, those who desired to be gleaners tended to be the chronic poor of society who had no other source of income. This is why the fatherless and the widows were to be remembered with such gleanings. These gleanings were their primary source of earnings because of their chronic poverty. Also, the responsible poor stranger was to be remembered, since this would be an effective means for evangelizing them.

Gleaning amounted to working charity. Those who needed aid were given the opportunity to work for it. This work was generally more time consuming and difficult than normal field labor and the rewards were often less. Hence, this type of charity did not enhance itself to anyone. If it could be avoided, it would be, since more income with less labor could be achieved if a person were a regular employee of a landowner, or had some other type of occupation. Also, this working charity provided necessary funds for those who needed them without making them dependent upon the donor, or destroying their character or integrity. In fact, such charity tended to be a continuing encouragement for the gleaners to be future oriented and attempt to better their

lot in life.

This gleaning principle was the foundation of the method developed by the early church of providing for charity for those who were widows, orphans, temporarily out of work, and the like. The church would require the “gleaners” to work for the church doing some odd jobs that normally might not be done. The church would then pay the worker a small sum for his services. The amount of work performed coupled with the small payments received maintained the worker’s responsible character and encouraged him to find more suitable employment. Such a system of employment allowed for a continuing program of working charity for a large number of persons of all ages. It did so because no person tended to become a chronic charity case, since this program encouraged the worker to improve his material condition.

With the rise of the industrial age the gleaning principle was occasionally used by godly employers for aiding the poor. They would provide small wages to those who were in need of temporary employment, or who were young and needed working experience and education. Those who were hired were more often than not an economic liability rather than an asset, since they were not going to be permanent employees or were inexperienced workers. They were hired primarily as a means for providing charity to those who were willing to work for it. By so doing, the godly businessman, merchant, etc. was able to aid the responsible poor without destroying their character and at the same time provide training for the poor youth that they might not be able to obtain otherwise.

With the rise of the Welfare State this form of working charity has become “outlawed.” Minimum wage, workman’s compensation, social security, and other laws have virtually destroyed the ability of today’s employers to provide the needy with working charity. Among the young poor the problem is especially acute. Among urban center blacks, for example, unemployment is well over forty per cent. The cost of hiring non-skilled help is creating this unemployment problem. Today’s poor have no ability to work for the charity that they receive. For this reason, our modern social welfare laws are creating a mass of irresponsible and permanent class of poor who are endangering all of society. The only remedy for such ills is a return to the Law of God for the care of the poor. The gleaning principle must be restored to modern society.

The Principle of Aid to the Poor

The principle that undergirds the Poor Tithe, Poor Loans, and Gleanings is that God is both Lord and Sanctifier. The payment of these taxes impresses upon the heart and mind of man the legal principle that God and His Word are the only means by which either man or his world can become sanctified. It

forces a man to recognize that righteousness, holiness, and godliness are solely defined by the Law of God and can only be had through the work of Christ and obedience to His Law.

To understand this we must go back to God's original creation of Adam. Adam and his world were originally created good. Adam was righteous, holy, and godly because his desire and purpose in life was to be ruled by God's Law, which ruled both himself and his world. Since God's Word defined good and evil for Adam, Adam was sanctified as long as he adhered to the Law of God. But when Adam desired to be as God, determining for himself good and evil, then Adam fell from his sanctified state. He was no longer righteous, holy, and godly, because he rejected God's rule over himself and his world. He rejected God's definition of what was righteous and good. Instead, he wanted to be as God. He wanted to make the laws which sanctified creation.

Adam's attempt to be as God was his attempt to sanctify, to make righteous, holy, and godly, both himself and his world apart from God. This transgression of the Law of God brought the Fall of Adam and of his world. Death, disease, sickness, and poverty were the result of this original transgression. They are not, in and of themselves, sin but are the result of Adam's original sin. Every effort by Adam and by fallen man to sanctify creation apart from God re-enforces God's curse upon man and his world. For fallen man, who has rejected the Word of God, there can be no relief from the effects of the Fall. There can be no relief from poverty and death for them because they have rejected the only means by which they and their world can become sanctified.

But those who are the redeemed in Christ are sanctified by His atoning work. They have peace with God because they are members of His Covenant. Their desire is not to be as God, but to be righteous, holy, and godly through obedience to the Word of God. They have the ability to sanctify both themselves and their world because they have the ability through Christ both to keep the Law of God and to apply it to every area of life and thought. They have, therefore, the ability to reduce the effects of the Fall greatly. By applying the Law of God to themselves and their world they can greatly reduce disease, sickness, and poverty in this life.

The primary effect of the Fall is death. Because poverty and disease are closely associated with death, they are closely associated with the Fall. The payment of the Poor Tithe, Poor Loans, and Gleanings re-enforces in the taxpayer's mind and heart the legal principle that the Fall and its effects can only be rectified by the work of Christ and through obedience to His Law. It forces him to see that sanctification is a principle of Lordship just as creation and redemption are principles of Lordship. It forces him to see that man can only be sanctified by the will of Christ (Heb. 10:10), and that the effects of sin in every area can only be reduced by obedience to the Word of God. *The payment of the poor taxes is for the purpose of impressing upon the heart and mind of man the juridical principle that God alone is both Lord and Sanctifier of man and his world.*

XIX

Enforcing God's Taxes

Scripture is silent in regard to which human agency has the power to force payment of God's Levitical or Social taxes. It is silent in this regard, because Scripture does not acknowledge that *any* human agency has such power. The Word of God does not give *any* human agency the power to *force* compliance to God's laws of taxation, because whoever claims such power is virtually claiming to be as God on earth. Whoever can use the sword to force payment of God's taxes will, by necessity, define what is good and evil for society. And that is equivalent to claiming to be as God.

There is no other possibility. Whichever agency uses the sword to enforce God's plan of taxation is going to have to define who is eligible to receive taxes. By so doing, it will define which theology, philosophy, activity, person, associations, and all other things are eligible to be supported by taxes and which are not. Thus, it will be determining for all of society what is good and evil, godly and ungodly. In addition, those who are supported by such taxation will support the tax enforcer. They will do so because they will see the enforcer as their god, who defines for them what their responsibilities and duties are. They will attempt to please him in all things, since he will be the one who determines in principle what is good and evil for every area of society. Regardless of who wields the sword to force compliance to God's taxes, this will come to pass. It cannot be otherwise.

An example of this can be illustrated with the Tithes. If the state is the enforcer of the Social and Poor Tithe, then the state must define who is eligible to receive such taxes. It cannot allow them to be paid to any agency or person that individual taxpayers choose. The state certainly cannot allow its enemies to be supported by those taxes that it obtains from its citizens. Therefore, the state will have to define which social agencies can receive the Social Tithe and which cannot. Since one of the primary areas where the Social Tithe is spent is in the area of education, the state would have to determine what educa-

tional institutions could be supported by this tax. Every school would have to comply with the state's definition of what constitutes proper education. Through the use of this Tithe, the state would determine what was good and evil in the realm of education. In turn, educators would support the state since the state would be, for all intent and purpose, their god. They, in turn, would attempt to please their god by implementing the state's idea of right and wrong in the area of education.

If the state enforces the Poor Tithe, then the state must follow the same practice. It cannot allow the enemies of the state to be supported by state-enforced taxation. It will have to define what constitutes legitimate poverty and who are the responsible poor. Those who are not "responsible" will not be allowed to receive aid since they would only use these funds to undermine the state. In turn, those who received these poor taxes would see the state as their god. They would support the state because the state supported them. They would encourage others, and especially their children, to support the state's definition of poverty since they were recipients of state aid. Thus, in the area of welfare the state would determine for all of society what was good and evil.

Today's problems in the areas of education and welfare are the direct result of the state enforcement of taxation in these areas. The state has determined what is godly and ungodly in regards to education and welfare. For this reason, it has no intention of passively sitting by and allowing the continued development of Christian schools or charitable organizations. If it is truly the enforcer of taxation on earth, then it must be the definer of good and evil on earth. It cannot allow such organizations to challenge its role as god on earth. It must, and will, use everything in its power to destroy those Christians and their institutions who refuse to acknowledge Caesar as lord.

If the "institutional church" should have the power to force compliance to the tax laws the situation would be the same. It would, in effect, be the state since whoever wields the sword on earth *is* the state. The organized church would define good and evil for all areas of society and would be claiming that they were God's sole representative on earth. This is exactly the position that the Roman Catholic Church took at the time of the Reformation. It tried to prevent by force the giving of Tithes and offerings to reformers, since the Roman Church considered itself the sole interpreter of the Word of God.

Whoever has the power to enforce taxation has the power to direct the affairs of all of society. Neither the institutional church nor the state has been given such power by God. Church and state are segments of society, not lords over it. It is the Law of God that is to be the ruler of all society. It is the Holy Ghost, working through the true church, which is the body of believers in Christ, that is the definer of God's Word for man. For this reason, God has reserved to Himself the power to enforce His taxes. The Triune God alone wields the

power on earth to force all men to render to Him that which is His due in the area of social taxation.

God enforces His plan of taxation by direct blessings and cursing of those persons, families, and societies that either keep His laws of taxation or refuse to do so. Those who “shalt hearken diligently unto the voice of the Lord thy God, to observe and to do all His commandments . . ., God will set thee on high above all nations of the earth: and *all these blessings shall come on thee, and overtake thee . . .* The Lord shall open unto thee His good treasure, the heaven to give the rain unto thy land in his season, and to bless all the work of thine hand . . . And the Lord shall make thee the head, and not the tail; and thou shalt be above only, and thou shalt not be beneath. But it shall come to pass, if thou wilt not hearken unto the voice of the Lord thy God . . .that *all these curses shall come upon thee, and overtake thee . . .*and thou shalt come down very low . . .and thou shalt be the tail” (Deut. 28:1,2,12,13,15,43,44).

The promises of the twenty-eighth chapter of Deuteronomy are also echoed in God's laws dealing with His various taxes.

1. Honour the Lord with thy substance, and with the first-fruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine (Pro. 3:9-10).

2. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it (Mal. 3:10).

3. When thou takest the sum of the children of Israel after their number [the Poll Tax], then shall they give every man a ransom for his soul unto the Lord, when thou numberest them; *that there be no plague among them*, when thou numberest them (Ex. 30:12).

4. (In regard to the use of the Rejoicing Tithe) Observe and hear all these words which I command thee, that it may go well with thee, and with thy children after thee, forever, when thou doest that which is good and right in the sight of the Lord thy God (Deut. 12:28).

5. (In regard to the Poor Tithe) At the end of three years thou shalt bring forth all the tithe of thine increase the same year . . .that the Lord thy God may bless thee in all the work of thine hand which thou doest (Deut. 14:28-29).

6. He that hath pity upon the poor lendeth unto the Lord; and that which he hath given will He pay him again (Pro. 19:17).

7. He that giveth unto the poor shall not lack: but he that hideth his eyes shall have many a curse (Pro. 28:27).

8. When thou cuttest down thine harvest in thy field, and hast forgot a sheaf in the field, thou shalt not go again to fetch it: it shall be for the stranger, for the fatherless, and for the widow: that the Lord thy God may bless thee in all the work

of thine hands (Deut. 24:19).

9. Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation (Mal. 3:8-9).

These are not idle promises of God. That which God has promised is that which will come to pass. Those who obey God will be blessed by Him, and those who disobey God will be “cursed with a curse.” The failure of ancient Israel to keep the Lord’s Sabbath resulted in their destruction and deliverance into Babylonian exile for seventy years.

And them that had escaped from the sword carried he away to Babylon; where they were servants to him and his sons until the reign of the kingdom of Persia: to fulfil the word of the Lord by the mouth of Jeremiah, until the land had enjoyed her sabbaths: for as long as she lay desolate she kept sabbath, to fulfil threescore and ten years (II Chron. 36:20-21).

Those who do not pay God’s taxes are counted as robbers of God. They are robbers because they have refused to use these funds for the Lord’s purposes but instead have retained them to satisfy their own lusts and reprobate desires. Any who use these funds that are holy unto the Lord for their own purpose are committing sacrilege. They are committing sacrilege since they are using that which belongs to the Lord as if it belonged to themselves. They are thieves and robbers of those things that God has consecrated to Himself.

God does not allow sacrilege to go unpunished. As Webb and Neale have pointed out:

Property, consecrated to God in the service of His Church, has generally, when alienated to secular purposes, brought misfortune on its possessors; whether by strange accidents, by violent deaths, by loss of wealth, or, and that chiefly, by failure of heirs male; and such property hardly ever continues long in one family.¹

Whether it was in ancient Israel or in more recent times, the history of sacrilege has been the history of misfortune for those nations, families, and persons who have practiced it. Henry VIII’s dissolution of church properties and lands is a case in point. Out of 630 families who had gained church lands from the time that Henry began his campaign against the church in 1536, only fourteen of these families continued to exist by the year 1632.² To the families

¹ Rev. Prebendary Webb and Rev. Dr. J. M. Neale, in “An Introductory Essay” in Sir Henry Spelman: *The History and Fate of Sacrilege*, p. xix, 1846 ed.

² *Ibid.* p. 258

which took such lands their gain was temporary, but their loss was permanent.

God, unlike man, never lies. Those who commit sacrilege will be punished. But those people and that nation which diligently hearkens unto the voice of the Lord will be set on high above all people and above all nations on the earth and shall have the blessings of God come upon them and overtake them (Deut. 28:1-2). In the final analysis, God *must* be the *direct* enforcer of His plan of taxation in regard to the Levitical or “church” taxes. It cannot be otherwise. If any human agency were to have the power to *force* compliance to God’s laws in regard to such taxation, then that agency would be the only competent authority on earth for the interpretation of the Word of God. But “no prophecy of the scripture is of any private interpretation. For the prophecy came not in old time by the will of man: but holy men of God spake as they were moved by the Holy Ghost” (2 Pet. 1:20-21). The ability to read and understand Scripture is not confined to one human agency or to a few select men. It is open to all those who are redeemed in Christ and comforted by the Holy Spirit. God, not man, must be the enforcer of His plan of taxation if man is ever going to be free from the arbitrary rule of men and be governed by the Law of God.

XX

The Hunger for an Easy Way

This happened before I was born. An older man told me the story, with obvious relish. A young teacher, new to teaching and to a small town school, seduced a local girl, who became pregnant. Her father and brothers were inclined to be violent men, and the teacher, unwilling to marry the girl or to say so, feared for his life if he refused. The door to flight was barred, and his landlady and others were ready to inform on him. "What can I do?" he asked another teacher. The answer was plainly put: "As I see it, you have a choice: either marry the girl, or commit suicide!" The young man wailed, "But there has to be an easier way out!"

So say we all. Our sins, and the sins of our forefathers, box us in; the time of reckoning arrives, and we all insist, as we face our dilemmas, "But there has to be an easier way out!" However, because the world is under God's law, there are no easy ways out. Nothing can by-pass God's Law. Oh, some will say, but grace does by-pass God's Law. Not so. The law's penalty is always exacted, but, for the redeemed, it is exacted on Jesus Christ, whose vicarious atonement meets the requirements of the law. The law is clearly enforced, but Christ assumes the judgment of the law. This does not remove the *historical* consequences of my sin. Christ's atonement removes the theological consequences, the consequences in God's court. However, if I am a murderer, I must still pay the civil penalty for murder, death, in the state's court. The difference is that, with respect to my status before God, I am a redeemed murderer. The *theological* consequence is removed, but not the *civil* judgment.

Because of our sin of apostasy, we are today heavily taxed by our rulers (I Sam. 10-18). We are under their power because of our sins. We have refused to pay God's tax, and we are instead burdened by the property tax, the inheritance tax, the income tax, the sales tax, and thousands of other taxes. Naturally, we are now very unhappy, and we want and crave an easy way

out. In effect, we say, "All right, God, now I believe in you. Bail me out, so that I can start tithing." This is not repentance but impudence. To pay taxes *and* tithes means a considerable part of our income, but there is no easy way out, nor any other way out. We can *only* create God's ordained society in God's ordained way.

If you wanted an easy way out for that teacher, and, even more, if you want an easy way out of the dilemma of tithes *and* taxes, forget about the Bible. Get a book of fairy tales, and try living by them, because that is exactly what you are demanding. Before we can have a godly society, we will have to pay Caesar his price while we are also paying for Christian schools, new churches, missions, hospitals, godly welfare agencies, and much, much more. All this double taxation will cost us a great deal, but the alternative will cost us more.

There is no *easy* way out, but there is a good way, a *godly* way, the way of obedience to God's law. A godly society will not come by waving a magic wand, nor by dictators, nor by any other way than God's ordained way as set forth in His law. And basic to that is the tithe. The tithe is the a,b,c's of godly reconstruction, the alpha and the omega of a Christian society.

The school teacher, had he rejected the girl, would have faced some violent men, bent on his harm, an angry father and brothers. His was a far easier situation than ours. We face an angry and sovereign God if we give Him lip service while disobeying His word, and there is no escape from the wrath of God. On the other hand, the school teacher had two poor alternatives, an unwanted bride, or some violent men. Our choice is between the judgment of God, and His grace and blessing. The price of our redemption was the agony of the cross for our Lord. The price of our obedience and gratitude, tithe and work, is very small and trifling by comparison.

Men nowadays are used to negotiating with respect to their work: pension plans, shorter work days, longer vacations, better pay, and the maximum in safe, comfortable, and congenial working conditions. No such negotiations, contracts, and bargainings are possible with the Lord. He created us, He decrees our calling and its circumstances, and He lays down all the rules or laws which govern us. We have no rights, but we do have blessings. Apart from the Lord, we have nothing. He is the Lord.

Thus, in obedience to the Lord (Rom. 13: 5-7), we pay our taxes, although that tax money is used to undermine all that we believe in. Again, in obedience to the Lord, we pay our tithes. In time, the effect of the tithe will be to undermine and destroy the statist world and its taxation. It will create a godly society in the *only* way it can be created, in God's appointed way. In all of this, we have a great calling and privilege, that of exercising dominion over the earth under God and in God's revealed way.

The law of the tithe, unlike the Sabbath law and works of necessity, has no qualifications or exceptions. God's tax *must* be paid. Because God has prior claim on us, this tax is computed before the state takes its tax. We cannot bring a blemished offering to the Lord: He calls this *evil* (Mal. 1:8). Similarly, we cannot give anyone priority over God without blemishing our approach to the Lord. Statist taxation is nowadays contrary to God's law, and, from one perspective, is in part at least theft. Every evil perpetrated by the state is, together with the horrors inflicted by an invader, the rod of God: "hear ye the *rod*, and who hath appointed it" (Micah 6:9). When the Lord punishes us with the consequences of our sins in the form of an oppressive state and its taxation, *we cannot then turn and penalize God by giving the state a prior claim to our income*, and then paying our tithe on the balance after taxes. Only by acknowledging God's sovereignty and priority can we be restored to His blessing. This requires paying our tithe on our income *before* taxes. This is not easy, but the price of sin is always high. The state's taxation as it now exists is contrary to Biblical law, but our Lord declared it "lawful" (Matt. 22:17-21), because the powers that be are ordained of God, whether they be godly or rather a scourge to us for our sins (Rom. 13: 1-8). Only as we render to God the things that are God's can we re-establish our society on a godly basis.

But this must be clear: we must render unto God. On every occasion in history that the Church or the state has entered into tithing, it has tried to govern the disposition of the tithe. The results have been unhappy ones. Central though the tithe is in God's Law, He reserves unto Himself the disposition of the tithe, the curses and the blessings for disobedience and obedience, and the enforcement of the law. We have no warrant to go beyond that. Scripture gives us no ground.

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