

ARISE & BUILD

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TITHING AND DOMINION

BY MARTIN G. SELBREDE



Have you ever wondered why so many Christians simply default to statist solutions to various social problems? This *default setting* is a problem in need of serious medicine. This statist line of thought sees everything else as lesser alternatives, as options not to be taken seriously. This mindset hands everything over to the statist without a fight, or even a peep of protest. Such thinking is inherently defeatist. There is no victory for Christ to be had in such a perspective, only capitulation to Caesar and—remarkably—to miserably inferior “solutions.”

This is most evident in humanist solutions to poverty, wherein Lyndon B. Johnson’s vaunted War on Poverty has only harmed those it was alleged to assist. Christians are unaware of the background for one of the Biblical tithes that addresses this social problem. They’re even less aware of the track record that the Biblical solution, funded by this tithe, had enjoyed historically. If we knew this heritage, we wouldn’t cower in the back of the bus afraid to raise the issue with the humanists now monopolizing the steering wheel.

The fact remains that God’s promise that “there shall be no poor among you” (Deut. 15:4) was fulfilled in the Maccabean era, when Israel actually had so large a surplus for poverty relief that they could find no poor people upon which to bestow it. It was perhaps the first—and last—time in history that any

nation had fully eradicated poverty, and it was done by following the Biblical law of the tithe. Why mess with success? But contempt for the Lawgiver has spawned every failed attempt since then to solve the problem without the tithe. Christians have sold their birthright for a mess of pottage that has gone rotten. Their own leaders have led this sorry parade away from God’s straight paths.

The Kingdom of God is financed God’s way, and it permeates society as more Christians observe to do all that their King has commanded of them. When the tithe is abandoned, it doesn’t simply disappear: the state then receives multiple tithes to build the kingdom of man in lieu of the Kingdom of God. The statist way is notoriously inefficient compared to God’s way, but that is always the price to pay for ruling in hell rather than serving in heaven: we pay more and get less. This is God’s judgment on Christians who’ve lost sight of being faithful in this realm.

What happens when Christians do pay all the tithes and do so as God’s Word specifies? The state shrinks. It shrinks because the tithe is a key element of Christian self-government. It is the God-sanctioned engine of pushing back against the state by promoting “the kingdom that cometh not by observation” (Luke 17:20). As Christian self-government grows, as the domain of godliness spreads like leaven in the dough, the coercive sector of society, the state, starts to shrink. How do you counter humanists screaming about the

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need for safety nets? You build better safety nets, and you do it God's way in every respect.

While I've lectured on the poor tithe on many occasions (and its significance is not to be overlooked), it is worth while looking at the primary tithe—what R. J. Rushdoony called “the Social Tithe” to the Levites. If we get this wrong, little will work out well for our cause. If we get this right, the nations will ultimately be blessed by those who set an example of putting God's laws back on a practical, world-changing footing.

THE SOCIAL TITHE

It's rather tragic to find Christian scholars who deny that there is any social component to the primary tithe given to the Levites. What Rushdoony finds writ large upon the face of Scripture, others assert to be completely non-existent, along with any Levites operating today. Such thinking becomes church-centered, not Kingdom-centered, in its orientation. Too much of the details of Scripture have to be glossed over or minimized to get such a narrow concept of tithing across. This approach gives away far too many points to the humanists by taking valuable tools out of the hands of Christians.

Advocates for this opposing view are in effect teaching a vast disconnect between Scripture and social financing. Where Rushdoony finds crucial guidance in Scripture, his critics find only a nebulous cipher, consequently rerouting Christian resources away from building His Kingdom (being more focused on Christ as High Priest than on God the Lawgiver, King, Judge, and Savior as Isaiah 33:22 puts it).

THE MAN FROM BAAL-SHALISHA

The scriptures are filled with teaching that's disruptive—disruptive, that is, if you're committed to faulty notions about God's Word. The passage in 2 Kings 4:42-44 describes a man who takes what was owed to the Levites and goes out of his way to instead give it to the men in

Elisha's school who were not Levites. The passage, as Franz Delitzsch points out, is designed “to show how the Lord cared for His servants, and assigned to them that which had been appropriated in the law to the Levitical priests . . . This account therefore furnishes fresh evidence that the godly men in Israel did not regard the worship introduced by Jeroboam (his state-church) as legitimate worship, but sought and found in the schools of the prophets a substitute for the lawful worship of God.”¹

R. J. Rushdoony clarifies the issue: “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.”² Rushdoony's co-author, Edward Powell, concurs that the tithe rightly went to the faithful men “rather than to the corrupt Levitical Priesthood.”³ This text, among other things,⁴ has angered many churchmen.

The point to be made is that *we are personally responsible* for assuring the tithe goes to the Lord, to those who will use it faithfully. “God holds the tither *personally* responsible for *how, and to whom*, he administers the Lord's taxes . . . *God lays the burden of responsibility for the proper administration of His taxes upon those who are to pay them.*”⁵ Tithes “are *not* for the support and furtherance of *any* ungodly men and their institutions.”⁶ Checking your brain at the door and giving the tithe to the local church surely has convenience in its favor, but the man from Baal-shalisha did the inconvenient thing, and God miraculously multiplied his loaves and corn so they'd actually feed a hundred men. You can draw your own conclusions.

WHERE ARE THE LEVITES?

Those who reject Rushdoony's view

of the tithe often assert that there are no more Levites, and even when they *were* around, they provided no social functions.⁷ Yet God's prophets saw this very differently. Jeremiah 33:22 foresees a day when sons for David and sons for Levi would be numbered as the sands of the sea: their numbers would be *multiplied* beyond measure, *not reduced to zero*. God affirms this to be as certain as His Own covenant with the day and the night (Jer. 33:20-21).

The accession of the Gentiles into Israel under the New Covenant is asserted in Isaiah 66:21, where God says of the Gentiles, "And I will also take of them for priests and for Levites, saith the Lord." Gentile believers become Levites, and the mode is interesting. Isaiah had before said of the "sons of strangers" and even of the "eunuchs" that take hold of His covenant that "Even unto them will I give in mine house and within my walls a place and a name better than of sons and of daughters" (Isa. 56:5)—yet only Levites and priests could take up residence in God's house like that.⁸

Just as he is a true Jew who is one inwardly, so too now is one a Levite who is one inwardly, one who serves the Lord (Isa. 56:6). The Levitical functions still exist but are distributed among the people of the New Covenant. If God can raise up sons for Abraham from mere stones, then He can raise up Levites from Gentiles (and the prophets predicted this to be the case).

THE SOCIAL TITHE: REAL OR IMAGINARY?

Those who say there is no such thing⁹ as the Social Tithe as described by Rushdoony and Powell (and by later scholars like Dr. Joseph Boot) give us little to use against statist social financing. Dr. Gary North has always said "you can't fight something with nothing," but the absence of the Social Tithe gives us nothing to fight with. We'll return to this problem momentarily.

Edward Powell twice provides a list of Levitical functions,¹⁰ pointing out that Israel didn't properly have a secular-

sacred divide: all of life was religious. As Powell put it, "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."¹¹ Powell and Rushdoony describe a harmoniously entwined set of financial provisions in the Word of God. No tithe is any more or less important than the others: they form an indivisible whole operating together alongside the poll tax¹² that funds civil government.¹³ Together, these constitute God's program for taking government back from every form of statism – and when faithfully observed by the Lord's people, they will transform the world.

THE CALL FOR TRANSFORMATION

In April 2021, Andrea Schwartz posted an *Out of the Question* podcast with Valeria Ramirez on the translation of Rushdoony's works for Latin America. It is noteworthy that Ramirez has drawn attention (via translation) to a key text in Rushdoony's *Tithing and Dominion*. This one thought puts everything in a nutshell: "We can't wait for taxes to drop. We must start now, not only to tithe, but to start Christian reconstruction with our tithe, to restore the necessary social functions as Christian action."¹⁴ Ramirez is focused on getting the right medicine to her audiences. She sees tithing's importance for Latin America. Can we say the same for North America?

Not while *Tithing and Dominion* remains Chalcedon's worst-selling book, we can't.¹⁵

Rushdoony's explanations need to take center stage so that we can grasp how crucial this issue actually is:

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 1950.¹⁶

Rushdoony elsewhere points out that “the tithe made a free society possible ... Consider the resources for Christian reconstruction if only 25 families tithed faithfully! Socialism grows as Christian independence declines.”¹⁷ This follows because “the tithe is thus the financial basis of reconstruction ... The tithe can recreate the necessary Christian institutions.”¹⁸ But most interesting is how tithing shifts the balance of economic power in our social order:

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.¹⁹

Rushdoony points out that the tithe agencies of New England were attacked between 1800 and 1860, and their demise paved the way for the rise of socialism to fill the growing void ever since. You can’t fight something with nothing, and the socialists knew this when they targeted tithing.

There are those in the current generation who’ve caught the vision, grasping the value of God’s tithes, who teach and labor to apply them as outlined above. Chris Zimmerman²⁰ and Matthew McKay Belleville²¹ are among these men, and more are joining their ranks as Christians weigh the alternatives presented to them.

At stake is the question, How should we seek first the Kingdom of God and His righteousness? We can either strive to recover what was lost (in light of the powerful history of the tithe as Rushdoony teaches it) or we substitute something more toothless, ineffective, and convenient: the status quo.

The right course is to arise and build, using God’s tithes in God’s way to do so. 🏠

1. Keil & Delitzsch, *Commentary on the Old Testament* (Grand Rapids, MI: Eerdmans, 1982 reprint), vol. 3, p. 316. Peter Leithart quotes from Delitzsch’s earlier discussion at page 311, note 1, to the effect that “the prophets supplied the pious in that kingdom with a substitute for the missing Levitical priesthood.” Cf. Peter Leithart, *1 & 2 Kings* (Grand Rapids, MI: Brazos Press, 2006), p. 189. However, the Levitical priesthood wasn’t missing, it was present but corrupt and thus disqualified from receiving what the Law specified was its due.

2. R. J. Rushdoony and E. A. Powell, *Tithing and Dominion* (Vallejo, CA: Ross House Books, 1979), p. 30.

3. *ibid.*, p. 68. Dr. Gary North floats a dismissive critique of Powell rather than confronting Powell’s arguments in Gary North, *The Covenantal Tithe* (Powder Springs, GA: American Vision Press, 2011), p. 67, notes 4 & 5 (note 5 points to alleged rebuttals of Powell in Dr. North’s *Tithing and the Church*, which also fails to discuss 2 Kings 4 but does fixate at length on Rushdoony’s allegedly faulty ecclesiology). Dr. North’s *The Covenantal Tithe* contains many powerful truths that are exceptionally well-expressed but is marred by errors made in the effort to promote its anti-Rushdoony views. To tie tithing solely to the priesthood, he says “Abram paid a tithe to Melchizedek, for Melchizedek was the priest of Salem” (p. 93) but Melchizedek is never called a priest of Salem in either Testament: he is always the king of Salem (first) and priest of the most high God (second), cf. Gen. 14:18 and Heb. 7:1. This order (king first, priest second) is

4. The other issue is how the tithe should be divided. Based on Numbers 18 and Nehemiah 10:38, institutional worship receives only 10% of the Levitical tithe, while 90% of it went to the decentralized Levitical functions.

5. *ibid.*, p. 69. Powell supports this position with expositions of Phil. 4:15-19 and 1 Cor. 16:1-4. 6. *ibid.*, p. 68-69.

7. “There are no Levites: a tribe set aside to defend the temple from trespassing and to sacrifice animals to placate God’s wrath.” North, *The Covenantal Tithe*, p. 104.

8. Eunuchs are addressed in Isaiah 56:5 but the promise is immediately extended to the sons of the stranger (Gentiles) in verse 6: “Also the sons of the stranger, that join themselves to the Lord, to serve him, and to love the name of the Lord, to be his servants, every one that keepeth the sabbath from polluting it, and taketh hold of my covenant.”

9. North, *The Covenantal Tithe*, p. 67—“There was never such a thing as a ‘Social Tithe.’”

10. Rushdoony, *op. cit.*, p. 103, 109. Some

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THE POOR TITHE—A RIDDLE

BY ANDREA SCHWARTZ



How did an ancient law, coupled with a commentary that expounded upon it, fleshed out in a 21st century novel, and obeyed by a faithful Christian woman (who had read said commentary and novel), end up being the answer to a young man's and his mother's prayers?

Let me start from the beginning. God's law outlines the requirement that the people of God pay God the taxes He requires. I say taxes rather than tax because Scripture outlines three taxes or tithes. Most are familiar with the Levitical tithe as the 10% requirement. What many don't realize is that this 10% was to cover the areas of health, education, and welfare. Received by the Levites, they in turn, gave a tenth of it to the priests for the administration of the Temple. This is not commonly known among believers, but it truly addresses the responsibility of the people of God to deal with these areas that have been taken over by the state. Much can and has been written on this topic, and I direct your attention to the book, *The Institutes of Biblical Law*.¹

This Levitical tithe is the first of three that the Bible commands. The second tithe surprises many because it commands those who give it to use it for their rejoicing before the Lord. In Biblical times, the Israelites would go to Jerusalem for yearly feasts/festivals or celebrate where they lived. God commands His people to take time to reboot and be refreshed in order to be better able to serve and enjoy Him.

The third tithe is often referred to as the poor tithe.² This was to be a personal gift to a needy person or family. Instead of the impersonal nature of statist welfare, the giver and the recipient were to have face-to-face contact. This tithe

was to be distributed every third and sixth year of the sabbatical or seven-year cycle.³ The intent was to help someone who needed a boost, to use the funds and financial assistance to capitalize them in order to help move them out of a condition of poverty or need. Again, many believers don't practice this nor are they even aware of the requirement in Scripture to do so.

So, I have answered the first two parts of my riddle. The third part comes from Martin Selbrede's novel *Hidden in Plain Sight*, which tells the story of a young woman, Jenna, who has discovered a scientific application that could change the course of history. First introduced in her thesis at Stanford University, the entire idea was shot down by the academic review committee, knowing that her idea had merit, but they were uninterested in it getting any traction. In the process of being betrayed by those who should have applauded her efforts, and getting on the wrong side of the U.S. government, she encountered a wealthy man who, working to rectify his part in the injustice she suffered many years prior, erased her significant debt. In the process, he educated her about the Biblical requirement to distribute a portion of her benefit by way of the tithe. In explaining the poor tithe to a needy person, he shared with Jenna:

"You'll be tempted to split the poor tithe because you'll feel guilty you can't relieve all the suffering in the world. If you tried to help a quarter million people, they'd each get about a dollar. That won't help them, and you'll still feel guilty. You need to see past the deception your guilt imposes on you. Because your income happens to be large, the tithe to the poor will also appear huge. If everyone with average incomes obeyed this law, we'd abolish poverty altogether. People are guilty who fail in this; the Scripture calls it *grinding the faces of the poor*. "So," he

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concluded, “you will help just *one* person. Your choice is strictly voluntary, up to you. You’re doing no wrong in passing by or not choosing others, because God alone has a claim on that money.”

“Give it all to only *one*?” She still had a hard time understanding this idea. It seemed inherently unfair, but she realized he was prompting her to take off the distorted moral glasses she’d been wearing since birth.

“Jenna,” he looked her straight in the eye, using her first name, “God moves one person at a time. In this matter, He does not deal with classes or groups. Groups and classes resent this. Jesus generated intense hostility when he pointed out that God bypassed the widows of Israel to help only one widow from Zarephath, had bypassed the lepers of Israel to heal one leper from Syria. That hostility against God working one person at a time lives on today. You must see this with new eyes. You must learn to work with one person at a time. You must *make* it personal.”

He had then leaned in closer toward her. “That,” he added with emphasis, “is because God, unlike the state, is not impersonal. There’s nothing more personal than God, and His image bearers have no business being impersonal or institutional in dealing with the poor.”

And Jenna had experienced the guiltless joy of visualizing the release from miserable poverty that one family would enjoy because Jenna had honored the ultimate law the Creator had laid down.

God moves one person at a time. The ultimate law of mercy.⁴

Now to address the next part of my initial riddle. Lynora (a friend and sister in Christ) having learned of the relevant Scripture in the pertinent parts of *Institutes of Biblical Law*, and having read *Hidden in Plain Sight*, became convinced that she needed to distribute her poor tithe (something she had never done before) after she had come into a sizeable amount of money as a result of the sale of her home.

This is how I entered the story and had the privilege of being a part of it.

When she asked me for ideas as to how to find a suitable candidate, I was able to share with her the times my husband and I had given to people in need from our poor tithe. One time it helped pay for necessary medication for someone who could not afford it. Another time it paid for labor and delivery expenses for a foreign missionary. And it had also been used in the past to pay tuition for a number of young people so they could participate in an online academy, and for others to attend summer, Christian conferences. Lynora asked me to help her find someone who wanted a Christian education but could not afford one.

I went to work, visiting Christian schools in the area (during their open houses) and determining whether or not any of them would be suitable places for the funds to be allocated. After finding one such school, I got in touch with families I knew to see if they were interested. For one reason or another, I wasn’t getting any takers. Then, I asked one of the administrators of the school I thought was worth supporting (do to their commitment to transmit a Biblical world and life view to their students), if she knew of a would-be student or family who valued a Christian education but were unable to afford one. At first she said, she was drawing a blank. However, right before my eyes I could see that God brought someone to mind. She said, “I know of a young man who is just the sort of person you have described. His mother has been trying her best to find a way that he could come to our school.”

As it turns out, this woman, the mother of four boys, did the janitorial work at the church the school is attached to. She and her husband weren’t able to come up with the amount needed to send even one of their boys to private school, even with the half scholarship that the school was willing to offer. They had a special burden for one of their sons, Christian, who had regularly expressed a desire to attend this particular school. The parents recognized the

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gifting and sobriety God had given their son, but continually felt as though they were failing him. His mother could see that her son had a genuine love for the Lord, a love for learning, and his unrealized potential was burdening her.

Fast forward to the meeting where Lynora (the donor), Christian and his family (the recipients), the school vice-principle, and I all sat to discuss Lynora's willingness to pay for his entire high school career, 9th through 12th grade tuition and fees. I spent some time explaining the concept of the poor tithe to them and how it was supposed to be personal. I also pointed out that although it was understandable that the family would be grateful for the choice that Lynora had made in selecting them to receive this benefit, that it was God's money and the praise and glory should go to Him. To keep things personal, Lynora plans to be a part of this family's life on a regular basis, keeping up with how Christian is doing.

At the close of our meeting, Mom smiled, Dad beamed, and Christian was somewhat in shock. I sat back and considered how God's plan had unfolded. An ancient law, expounded by a theologian, and put into an engaging story had prompted a believer to fulfill her obligation to the law of God. As Lynora and Christian posed for a joint picture, Christian's mother confided to me that the night before she received the call from the school administrator to introduce the idea of her son's four-year high school tuition and fees being offered, she had gone to the Lord promising that she would no longer be anxious for her son's future and placed her and his desires completely into God's hands, trusting Him for the result. Little did she know that her faithful prayer would be answered so immediately.

I ask you: What would be the result, if the Body of Christ took it upon itself to learn, apply, and teach how God's economy deals with the needs of health, education, welfare, and relieving poverty,

and replaced the state as the inadequate substitute that it is? I can tell you from first, and now, third hand experience, that the joy and sense of fulfillment would be sufficient to fuel a social revolution that would return the church to the main manifestation of pure and undefiled religion:

Religion that God our Father accepts as pure and faultless is this: to look after orphans and widows in their distress and to keep oneself from being polluted by the world. (James 1:27).

If you are interested in assistance with how you might best distribute your poor tithe, contact me at SharingYourLife777@gmail.com 📧

1. R.J. Rushdoony, *The Institutes of Biblical Law*, Vol. 1 (Vallecito, CA: Ross House Books, 2020).
2. See Deuteronomy 14:28-29; 16:12-15.
3. See *Tithing and Dominion* (Vallecito, CA: Ross House Books, 1979), p 119.
4. Martin G. Selbrede, *Hidden in Plain Sight* (Vallecito, CA: Storehouse Press, 2010), pp. 218-219.

Selbrede, Tithing & Dominion, cont...

critics have disputed elements in the list, but assertion is not proof: one must take each scripture citation that Powell has enumerated and provide a plausible alternate exegesis. Rushdoony's expositions in his Pentateuch commentaries cover a number of these same scriptures.

11. *ibid*, 109.
12. <https://chalconedon.edu/magazine/the-head-tax-the-only-god-endorsed-civil-tax>
13. <https://chalconedon.edu/magazine/reinventing-leadership>
14. The original appears on page 10 of *Tithing and Dominion*; Ramirez here provides English that has been translated back from the target language, which explains the slight difference in wording.
15. <https://chalconedon.edu/magazine/breaking-the-yardstick-by-which-we-measure-success>
16. Rushdoony, *op. cit.*, pp. 8-9.
17. *ibid*, p. 4.
18. *ibid*.
19. *ibid*, p. 5.
20. <https://chalconedon.edu/resources/audio/tithing-and-dominion-book-of-the-month-club-discussion>
21. Belleville's study notes on tithing are currently in the process of completion—a study I look forward to reading.



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