

Scriptural Basis for Tithe and Tax

Victor Onwukeme (MSP)

Introduction

Tithing which amounts to a pledged contribution of a portion of one's income has aroused new attention in recent years in various parts of the world. The paper explores various places in the scripture that deal with tithe and tax. It does this by examining tithe in the various parts of the Old Testament and by looking at Jesus' statement on tax and tithe in the New Testament. In the end, the paper makes recommendations with regard to the way tax and tithe should be approached today.

Tithe in the Pentateuch

Tithing has its background in Ancient Near East where it was used for cultic services. The Patriarchs offered tithes. The first time we hear of tithe in the Bible is in Gen 14:20. Abram departed from Haran when he was seventy-five years old. He took Sarah his wife and his brother's son Lot and all his possessions and servants. Perhaps about 200 people left Haran. Abram told Pharaoh that Sarai was his sister (she was in fact his half sister).¹ There was mental reservation here. It was a strategy of convenient deception. When Pharaoh discovered Abram's deception and that it was on account of Abram that plagues came to him and his people, he quickly sent them on their way. As soon as they got back to the Promised Land, family feud started. Abram left Lot with the choice of either going left or right and was content to accept whatever option Lot made. The young man was hanging on to the coattails of his uncle, receiving divine blessings through Abram and then acted in a daring manner and so Lot took the better part of the Promised Land.² All of a sudden, the Promised Land ignited into a major battle zone. Five kings joined forces against four kings. The victors claimed all the goods and provisions of Sodom and Gomorrah – including Lot and his possessions. Someone who had escaped came to tell Abram who by then was living by the oaks of Mamre. Abram took 318 of his own trained domestic warriors and pursued those who had taken Lot captive. By dividing his forces at night, Abram's men routed the king's armies and retrieved Lot, along with his whole family and all his goods.

Abram made all the conquests and took possession of the booty. Upon his return from battle, he met a mysterious figure, a priest called Melchizedek. His name means *king of righteousness* (Heb 7:13) and he was king of Salem, a city that later became known as Jeru-Salem (Ps 76:2). Abram paid homage to Melchizedek by giving him a **tithe**, a tenth of everything he had. Melchizedek in turn offered *bread and wine* to Abram and his men after which he blessed them (Gen 14:18-20). There was something profoundly symbolic going on here.³ Along this line, Israelites were asked to bring their offering of **tithe** to the Lord (Deut 12:11) when they come into the Promised Land. Tithe should be offered in the sanctuary and not at any other place. By the time of Moses tithe had become institutionalised. The lay tribes gave to the ministerial tribes of Levi. Tithes paid to the Levites served as compensation for their spiritual services and as their allowance since they did not receive any inheritance in Canaan. The Levites in turn gave 10 percent of the tithes received to the Aaronite priests – a tithe of tithe. Every third year, the Levitical tithes were shared among the poor and the needy in Israel.

¹ In Gen 20:12 Abraham testifies to Abimelech that Sarah his wife is indeed his sister since Sarah is the daughter of Abraham's father but not the daughter of Abraham's mother. Sarah became Abraham's wife. The implication is that incest was allowed in those days.

² Scott Hahn, *God's Covenant Love in Scripture: A Father Who Keeps his Promises* (Cincinnati – Ohio: St Anthony Messenger Press, 1998), 98.

³ Hahn, *God's Covenant Love in Scripture*, 99.

Tithes in Former Prophets

During the exilic period, there was some disregard for tithing. However, the prophets spoke about it and insisted that people pay their tithes. Samuel's sons did not walk in God's ways. When the elders envisioned that the aging Samuel may be replaced by one of his crooked sons, they demanded for a king. Their request displeased Samuel who must have felt rejected. The Lord encouraged Samuel to give them a king. But instead of paying one's tithe to the priest alone, they equally had to pay **tithe** to the king (1 Sam 8:15).

Thus Prophet **Malachi** notes that those who keep back the tithes are robbing God. Those who pay their tithes receive abundant blessings from God (Mal 3:10). The wealth and produce of such people will not be destroyed. They will be filled with joy and happiness (Mal 3:8-12). This indicates that tithing had become a norm in Israel during the Prophetic period.

Tithe in the Writings

Wisdom Literature highly recommends the paying of tithes. This is clearly brought out in the book of Tobit. Tithes went to the priests and Levites for annual festivals and for the poor. Professing his fidelity to the paying of the so-called agrarian **tithe**, Tobit writes:

But I alone went often to Jerusalem for the festivals, as it is prescribed for all Israel by an everlasting decree. I would hurry off to Jerusalem with the firstlings of the flock, the **tithes** of the cattle and the first shearings of the sheep. I would give these to the priests, the son of Aaron, at the altar; likewise the **tenth** of the grain, wine, olive oil, pomegranates, figs, and the rest of the fruits to the son of Levi who ministered at Jerusalem. Also for six years I would save up a second tenth in money and go and distribute it in Jerusalem. A third **tenth** I would give to the orphans and widows and to the converts who attach themselves to Israel. I would bring it and give it to them in the third year, and we would eat it according to the ordinance decreed concerning it in the law of Moses and according to the instructions of Deborah the mother of my father Tobiel for my father had died and left me an orphan (Tobit 1:6-8).

Israel was agrarian community and so taxes were in the form of a percentage of crops or herds, or in form of labour. In the post-exilic period, however, the Persians, Greeks and Egyptians demanded taxes and tribute in money rather than goods. Economic migration and the lure of wealth threatened kinship connections and the communitarian economy. To come up with taxes, people had to take out loans and pay interests; they were forced to sell their lands or to sell their children into slavery. What was the path of righteousness in such disorienting circumstances? Even though Wisdom corpus recommends payment of tithes, it is equally very strong in condemning exploitation of the poor and the needy.

Tax & Tithes in the New Testament

In Luke 18:12, the Pharisee notes that he fasts twice a week and pays tithes of all his income. This shows that by the time of Jesus tithe was still part of the custom of the Jews. In Matt 23:23, Jesus says: "Woe to you scribes and Pharisees, hypocrites! For you tithe mint, dill and cumin and have neglected the weightier matters of the law – justice and mercy and faith." In the two afore-mentioned citations, tithe is mentioned but in a derogatory manner, since Jesus notes that there are weightier matters in doing God's will than just the payment of tithe.

Matthew 17:24-27 narrates what happened when Jesus and his disciples reached Capernaum. The collectors of temple tax came to Peter and said: "Does your master not pay the temple tax?" Peter responded: "Of course he does." When they got home, Jesus asked Peter: "What do you think, Simon? From whom do kings of the earth take toll or tribute, from their children or from others?" Peter responded: "From others." Jesus said to him: "Then the

children are free. However, so that we do not give offence to them, go to the sea and cast a hook, take the first fish that comes up and when you open its mouth, you will find a coin; take that and give it to them for you and me.”

In Mark 12:13-17, as the Jews were looking for something to use against Jesus, they sent spies to test him with the question: Is it lawful for us to pay taxes to Caesar or not? If Jesus says yes, it is lawful, he will incur the wrath of the Jews who did not like Roman imposition. If Jesus says no, it is not lawful, he will incur the wrath of the Herodians who wanted and paid absolute loyalty to Rome. Jesus demanded for the coin and asked: “Whose head and whose title does it bear?” They said: “Caesar’s” and he said to them: “Give to Caesar what is Caesar and to God what is God’s.” In this response, Jesus is saying that a Christian has double loyalty – to the Church and to the State. The deeper meaning of the text is that human beings are made in the image and likeness of God and so they belong to God, just as the coin, which bears Caesar’s image, belongs to Caesar. Although Jesus endorses the paying of tax to the state, human loyalty is first and foremost to God in whose image and likeness we are made.

Tax in the Society Today

Tax should be paid to the state to enhance the efficient running of the state. Tithe should be paid to the Church to enhance the efficient running of the parish and other religious activities. The fact that the Bible recommends the payment of tax and tithe does not give room for any form of exploitation in the name of tax or tithe.

The treatment of the poor is of great concern to God. What is done to the poor is done to God. Those who oppress the poor insult their Maker but those who are kind to the poor and needy honour God (Prov 14:31; cf. Prov 17:5; 19:17; 29:13). One of the advantages of proverbs is that it is a valuable means of instructing people in wise dealing, in righteousness, justice and equity (Prov 12:3-5). The point of such instruction was to lead a life rich in wisdom which is more than a life of riches. The Lady Wisdom brings with her long life, riches and honour, pleasantness, peace and happiness (Prov 3:16-18).

There are people who obtain and maintain their wealth by all manners of injustices; from unethical business practices to depriving their workers of a decent living wage to preying on the defenceless. At the same time, there are virtuous people living in poverty. There are poor people who receive inadequate wages and such people are victims of injustice. There are families who experience crop failure or catastrophic illness and the state ignores them. Widows and orphans, the old and the young people represent the category of people who are particularly vulnerable. The harsh realities of people who are destitute are expressed most eloquently in Job 24:2-12. Yet often instead of the state coming to their rescue, they are often victims of exploitation by the state through unnecessary taxes and over blown interest rates.

Towards these people, those with economic resources have the obligations of charity and justice. They are to give assistance to the poor (Prov 22:9), refrain from harming them (Prov 22:22), respect their poverty (Prov 23:14), give loans without interest (Prov 28:28) and insure justice for the poor in the courts (Prov 15:27; 17:28; 22:22).

Less than two years ago Marcus Agius, who on second of July 2012 resigned as chairman of Barclays Bank, was the lead signatory to a letter in the *Financial Times* headline: ‘Financial Leaders Pledge Excellence and Integrity.’ In it, Agius and 16 other leaders of the UK banking and financial sector committed themselves personally to fostering a culture based on professionalism and integrity. Along the same line, Bob Diamond former Chief Executive Officer of Barclays spoke of the importance of rebuilding trust that had been decimated by events of the past three years. According to him, bankers must place the interests of their

customers at the very heart of every decision making. Shortly afterwards, Barclay was investigated by the Financial Service Authority (FSA) and was accused of deliberately fixing Libor.⁴ Bob Diamond has resigned as well. There is contradiction between the words of Agius and what was discovered. The same is the case with regard to Bob Diamond. There is interest rate swap mis-selling to small and medium enterprises (SMEs). There is HBOS⁵ and Farepak Christmas savings club and the way HBOS knowingly took security over Farepak depositor's money and then took that to pay themselves back first.

There are ever-widening gaps between the rich and the poor in and among nations, globalization, the collapse of financial infrastructures, the shock of people who did everything right and yet are losing jobs, homes and means of livelihood. The broad outlines of such a description of our contemporary situation would not be all that unfamiliar to the sages of the wisdom literature. Economic changes brought about shifts in Israel's political fortunes, shifts that threatened the vision and practice of right relationships established according to the covenant. At times Proverbs seems to function as one massive Rorschach inkblot.⁶⁷

The details of London Interbank Offered Rate (Libor) are something of a mystery at least to me. Some players have been cheating at it. When Bob Diamond, former Chief Executive Officer of Barclays resigned, he was the highest paid executive in any FTSE⁸-100 company until his luck ran out in July 2012. With total earnings and bonuses to date, his earnings are widely estimated at over £100 million.

He presided over a bank, and earlier over its investment arm, which has now admitted unlawfully rigging the Libor lending rate that sets interest rates throughout the financial world. As a result, Barclays has to pay penalties to British and American regulators amounting to £290 million. The actual victims of the scam may take a while to identify but this has done a lot of damage to London's reputation as a world financial centre on whose fortunes the British economy itself depends. There is also recent disclosure about the mis-selling of credit insurance to small companies. Bob Diamond openly claimed to know about morality and culture and indeed frequently said all the right things about the duties of corporations to act as good citizens. Our culture must be one where the interests of customers and clients are at the heart of every decision we make; where we all act with trust and integrity. These words now hung around his neck like an albatross. For me the test of maturity and culture is how people behave when no one is watching. Bob Diamond told the House of Commons Select Committee that he was not personally aware of irregularities in the fixing of Libor. But he was an aggressive banker and deal-maker, a type caricatured as Master of the Universe who appeared to regard his own interest and that of Barclay as identical. In the rate fixing, there was a failure of culture, a failure of regulation and a failure of leadership. There was serious exploitation of the common people in the name of tax, interest rate and the like. All that Bob Diamond stood for is put under question.⁹

We may need here to re-listen to the words of Scriptures: "It is better to have dry bread than strife, to be poor rather than share unjust spoils or lie" (Prov 16:19; 19:22b). "Good reputation is better than wealth" (Prov 22:1). "It is better to be poor and discerning rather than wealthy and ego-inflated" (Prov 28:11). "Ill-gotten wealth is evanescent" (Prov 13:11;

⁴ Libor stands for London Interbank Offered Rate.

⁵ HBOS stands for Halifax Bank of Scotland.

⁶ Rorschach psychological test is a test where a subject is asked to interpret a standard set of inkblot in order to determine intelligence, personal type, mental state and so forth.

⁷ Patricia F. Walter, "Wisdom about Wealth and Poverty," *Bible Today* 49 (May/June 2011) 157-162.

⁸ FTSE stands for Financial Times and Stock Exchange.

⁹ *The Tablet* 7 July 2012 page 2.

21:6). “Do not wear yourself out to get rich, have the wisdom to show restraint” (Prov 23:4). The wealthy may be kidnapped for ransom; but this is not a danger for the poor (Prov 13:8). This is typical of the Nigerian situation at the moment. The rich are kidnapped because they are said to have a high hostage value. The poor even if kidnapped have a very low hostage value. The rich can be tempted to trust in their wealth rather than in God.

The wise person desires moderation with respect to material goods, since the temptation to violate covenant relationships is often more acute in the extremes of affluence and deprivation. Is it any wonder then that the wise author of Proverbs has this to say in his prayerful reflection: “Remove far from me falsehood and lying; Give me neither poverty nor riches; feed me with the food that I need; Or I shall be full, and deny you; and say: Who is the Lord? Or I shall be poor and steal, and profane the name of my God” (Prov 30:8-9).

Along the same line, Sirach warns: “Do not cheat the poor” (Sir 4:1-6). The poor have a claim over those who have resources. They should be helped immediately for their need is immediate. Their innate human dignity is undiminished by their material straits. Qoheleth says the same (Qoh 3:12-13; 5:17-18; 9:7-10). Job expresses the same as he demolishes the assumption of retributive theory.

No solution to these problems will work without a fundamental moral and ethical transformation of society from its tendency towards reductionism, secularism, materialism, consumerism, individualism, relativism and the like. The whole banking system is broken and needs a total reform. There is need for a thorough rigorous and transparent investigation into the causes and implications of banking crises. There is need for a thorough forensic and transparent judicial investigation in order to ensure that this does not happen again. It is frankly immoral that FTSE 100 chief executives increased their pay in 2011 by 12% as the rest of society suffered the austerity caused by the greed of bankers in the first place. The fundamental problem has arisen because society’s leaders – political, business, celebrities and the mass media – have led us to believe that peace, joy and well-being are all about a culture of ‘me and more now.’ The love of money and me is at the centre of everything we do. Paul reminds Timothy that love of money is the root of all evils (1 Tim 6:10). We are addicted to the deadly sin of pride, greed, vanity, envy, gluttony and lust.

After 400 years of capitalism, 40 percent of the world’s wealth is owned by 1 percent of the world population leaving only 1 percent of the wealth for the poorest 50 per cent. The rest of the wealth is shared by the 10 percent of the world’s population. A family in Europe spends more money on ice cream than it would cost to feed ten families in Africa. One priest once said: In Nigeria while hearing children’s confession, the common thing is: *I stole meat from the pot of soup*. But going to US he began to hear: *I refused to eat meat*. The portion of meat eaten by one person in the West is used by a family for one week in Africa, for those who see meat at all. The same is true of pet food. The money spent in Europe in taking care of a pet can feed ten families in Africa. One woman told me she spent \$600.00 on her cat’s minor surgery. The three richest people in the world own more assets than the 600 million poorest. There is need to embrace programmes of recovery, renewal, reconciliation, reformation, renaissance and redemption in order to free the world from the slavery of greed. There is need to set the world free from its addiction to excessive growth and consumption for the few and the consequential human misery. People need to be conscientized to share their experience, talents, strength, wealth and build a better world. There is need to tax the poor less and the rich more in order to bring some balance in living standards. Benedict XVI in his encyclical *Caritas in Veritate* said: “Development is impossible without upright men and women, without financiers and politicians whose consciences are finely attuned to the requirements of the common good. Both professional competence and moral consistency are

necessary. When technology is allowed to take over, the result is confusion between ends and means, such that the sole criterion for action in business is thought to be the maximisation of profit, in politics the consolidation of power and in science the findings of research.”¹⁰

Tithe in the Church Today

Scott and Kimberly were faithful at paying their tithes. Many times over, the Lord blessed them with more and they aced every examination on Monday even though they would not read on a Sunday in order to keep the Lord’s Day holy.¹¹ Keeping the Sabbath day holy is part of returning to God 10 percent of one’s time. In 1 Cor 6:19-20 Paul says: “You are not your own.” The passages speaks powerfully about the Lordship of Jesus Christ not just over our bodies but over everything that one has (cf. Rom 12:1-2). In 1 Cor 4:7 Paul asks: “What have you that you have not received?”

As already noted, tithe is used in the New Testament in a comparative manner. Christ used it to show that Christian practice is not just about the payment of tithe. It goes far above this. Jesus endorsed the paying of tax to Caesar. However, loyalty to God takes precedence over loyalty to the state. As noted above, Israelites initially used agrarian products for tithes. Thus, the Harvest and Bazaar done annually in parishes is a form of tithe. The weekly and in some parishes daily collections, various voluntary services which people give to the Church, some of which are unquantifiable are part of giving one tenth of one’s gifts and talents back to God. Our people donate generously at priestly ordinations and religious professions, at construction of presbyteries, building of Churches and many other Church projects. Some give their time, expertise and energy towards preparation and execution of Church activities ranging from worship to social events. All these are various ways the faithful return to God the gifts and talents he has given to them.

In many of our rural parishes, many people do not receive salaries. They simply depend on their farm work or their petty trading for survival. This can equally apply to those who receive meagre salaries. I remember a seminarian telling me that he was once about going back to the Seminary for resumption. He asked his father for transport fare. His father told him that he had no money. The only money he had was the one he was going to use in paying his tithe.

Recommendations on Tax & Tithe

Citizens need to pay various forms of taxes to the state to enhance the efficient running of the state. Citizens should not evade this important obligation. The state on her part must ensure the security of her citizens reaching out most especially to the destitute and the most vulnerable. The maturity of the state can be judged by its attention towards her weakest members. The rich should be taxed more than the poor so as to bring about some balance and tame the culture of the rich getting richer and richer while the poor get poorer and poorer. Corruption and exploitation in taxing and fixing interest rates at all levels should be eschewed.

On tithing, my personal opinion is that people should be encouraged to pay tithes. However, it should be noted that tithe is not only paid with money. Farm products, food items and other materials could be used. People of God pay tithes in various other ways – such as using their talents in serving the Church, giving their time, expertise and so forth. Some dedicate themselves to cleaning the Church and others to fetching water for the priests or cooking food and so forth. Many other contributions they make towards various activities in the Church

¹⁰ P. Moore, ‘Called to Account,’ *The Tablet* (7 July 2010), 4-5.

¹¹ Scott & Kimberly Hahn, *Rome Sweet Home: Our Journey to Catholicism* (San Francisco, Ignatius Press, 1993), 36.

should not be divorced from tithing. These are ways by which they return part of God's gifts to God.

A cautionary note: Simon, a Christian noted for his magic, wanted to buy from Peter and John the power to give the Spirit of God that comes at Confirmation. Peter harshly rejected such an idea that divine gifts can be sold and bought. From this incident comes the term **Simony**, the evil attempt to buy divine power (Acts 8:18-19). This is one of the things which Martin Luther challenged in the Church. Some people now believe that if they do not pay tithe they will lose their work; and if they pay their tithe, they will get promotion. We must beware of such simplistic theology. From such shallow theology one hears such expressions as *Offering time, blessing time*. The implication is if you do not offer to God, he will not bless you. God's love is unconditional. We may be unfaithful but he is always faithful.

Conclusion

Tithing is rooted in Gen 14:20 where Abraham offered God one-tenth of all he had. The practice is mentioned 46 times in the Bible. In early Christian times, tithing was adopted in continuance of Old Testament practices of the Jewish people and the earliest positive Church legislation on the subject was enacted in AD 567. Catholics are bound in conscience to contribute to the support of their priests and the Church, but the manner in which they do so is not fixed by law. Tithe should not be taken as a do or die affair.

Financial Service Authority (FSA) has been able to discover and expose the irregularities in the European Financial System and they are now on the way to amendment and recovery. Nigerian Government needs to investigate irregularities in our system. Mr Farouk was appointed to investigate irregularity in oil subsidy but Farouk himself now needs to be investigated on his own irregularity since he accepted bribes and would not give a proper account of the assignment given to him. Thus it is certain that bribery and irregularity have been discovered as inherent in our tax and interest rate systems but effort to investigate this proves futile because of further cover up, bribery and corruption. So we need prayer and fasting in order to cast out our own demons. It reminds me of the machine produced in USA for catching thieves. Note how this machine worked in USA, Sierra Leone, Ghana and Nigeria. However, we must not give up the fight. St Paul says: never grow tired of doing what is right (2 Thess 3:13).