

A Biblical View of the Tithe and Tax



Creation of Jurisdictions with Revenue Sources

GOD



INDIVIDUAL is to take natural resources plus human energy, times tools to **LABOR** for revenue

Genesis 1-2



THE HOME

Foundation for the training of a **WORK ETHIC**

Genesis 2:24; 4:19-22

*To produce tools (and businesses) to **TRADE** in order to better serve others*

THE CHURCH

Foundation of **WORSHIP** and Intercessory **PRAYER**, **APPLYING** God's **law** (**Word**) to every area of life

Genesis 8:20-24; 14:18-20

*Voluntary **TITHES** and **OFFERINGS** to fill God's Storehouse (church) for leaders and ministries*

THE STATE

Foundation of **LAW** for the protection of life, liberty and property for the ministry of **JUSTICE** for all

Genesis 9:6

*Lawful **TAXES** that civil government might bring order and peace to the culture and society*



The Origin of the Tithe

Genesis 14:18-20

Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. And he blessed him and said: “Blessed be Abram of God Most High, Possessor of heaven and earth; And blessed be God Most High, Who has delivered your enemies into your hand.” And he gave him a tithe of all.

The Tithe Before the Law

- R. J. Rushdoony – *The tithe or tenth appears very early, long before Moses... back to the original revelation to Adam...*
- Melchizedek both Priest & King – like Christ (heaven/earth)
- His name is “king of righteousness” – “king of Salem”
- Offers “bread and wine” and Abraham gives a tithe of all
- Romans 11:16 – “Root determines fruit” – first is fullness
- In every area of life – God has prior claim as Creator (a tax)
- The “last fruits” (extra gleanings) are to be left for the poor
- First redeems the last, God is Alpha and Omega – owns it all

The Tithe in God's Law – 23 and 1/3 Percent

- Lord's tithe (Num. 18:21-24) – to the Levites who also tithed
- Festive tithe (Dt. 12:6-7; 17-18) – supported feasts (education)
- Poor tithe (Dt. 14:27-29) – for the stranger, fatherless, widow
 - The first tithe is for the “sanctuary”; the others often directly given
- The tithe is God's tax – above that are offerings (Ex. 35:29)
 - Only that which is repealed by the NT is no longer a command
 - The Lord's tithe is collected
- We are also responsible to make sure the tithe is given to a godly storehouse (discerning its character) – 2nd Kings 4:42-44

When Israel Chose a King – 1st Samuel 8

- Choosing a King “like all the nations” meant the believing community wanted the state to do what they should have done
- Walter Brueggemann writes; *This speech (of Samuel)... is the harshest, most extensive criticism of monarchy in the Old Testament... one of the most important pieces in the Old Testament on the abuse of public power... The culmination of political power and social organization in a state brought with it the redistribution and concentration of wealth, the monarchy of land control, and the nullification of local initiatives for justice and well-being. Ancient Israel had thrived on covenantal localism; monarchy in principle is opposed to such local possibility and initiative and to the vulnerability of covenanting.*”

The Promise of Malachi 3:10

- Malachi 3:8-10 – *Will a man rob God? Yet you have robbed Me! But you say, ‘in what way have we robbed you?’ In tithes and offerings... Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this,’ Says the Lord of hosts, ‘If I will not open for you the windows of heaven and pour out a blessing that there will not be room to receive it... all nations will call you blessed...’*
- The Levites had barns or “storehouses” to store the tithes and offerings
- The last book of the OT, under captivity, looking toward the Messiah
- There is only one storehouse for the tithe, the local church
- There is only one tithe based on percentage of income
- The abundance promised is not selfish, but influences culture

Tithes and Offerings in the New Testament

- Sanctuary, festival and poor tithes continued... (NT fulfills OT)
- Our heart attitudes in giving are enhanced...
 - Lk 6:38 – *give and it will be given to you... running over*
 - 2nd Cor. 9:6-7 – *...so let each one give as he purposes in his heart, not grudgingly or of necessity... God loves a cheerful giver*
- Giving to the poor and needy – offerings above tithes
 - Mt. 19:21 – *go, sell what you have and give to the poor*
 - 1st Jn. 3:17 – *whoever has this world's goods, and sees his brother in need, and shuts up his heart... how does the love of God abide?*
- The culture will be changed as we obey God as the *Ekklesia*

Tithing and Dominion (cultural influence)

- *The more believers voluntarily tithe, the less the State must tax*
- Believers obeying God in tithes creates opportunities of service for it is an active way to be salt and light (Mt. 5:13-16)
- Historic examples: *Maccabees* and *Cromwell* (see quotes)
 - Maccabees – 170 to 134 BC... (the story of Hanukkah)
 - Cromwell – 1650 to 1660 AD... (the Puritans and Parliament)
- Martin Selbrede – *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.*

The Bible endorses the Head Tax – Ex. 30:11-16

- The head (or poll) tax requires adult men to pay the same amount
- Its payment is mandatory with a civil penalty – tithe voluntary
- Every male (representing a family / women not in military) 20 years old and up had to pay the tax
- It was paid annually at a military census, not funding any war
- Poll tax is a specific, flat fee – discriminatory taxation illegal
- The tax was paid to the “sanctuary – temple treasury” – both the tithe (priest) and tax (king) but kept in separate accounts
- Jesus was exempt from the civil tax as a King – Mt. 17:25-27

The Blessing of a Poll Tax for Civil Government

- Everyone pays something, those too poor given private charity
- Rich are not penalized for being wealthy – bless more people
- There is *no standing army* and this limits the warfare state
- It keeps government as *protective* and limits a welfare state
- Other popular forms of taxation diminishes these blessings
 - Progressive income taxes punish the productive, increase government
 - Flat taxes are better but still violate privacy of reporting income
 - Property/estate taxes violate privacy and thwart generational blessing
 - Import and tribute taxes are Biblical in certain contexts and balance

How Taxation was Corrupted in Israel

- From Israel through the Judges (400 yrs) – only the head tax
- Judges increased power as people refused to govern themselves
- Choosing a King was a pivotal change – State taxed as “god”
- Israel and Judah’s Kings centralized power (over-taxed)
- Captivity inevitable – internal idolatry to external idolatry (tax)
- Roman occupation at the time of Jesus had the two extremes
 - Zealots revolted against *all taxation* – all government is corrupt
 - Jews became *tax collectors* – appeasement with corruption
 - John the Baptist; Zacchaeus; Jesus cleansing the Temple - restoration

Restoring the Tithe and Just Taxation

- Churches must emphasize and practice the Tithe:
 - “Render to Caesar... to God” – neither church or state is supreme
 - Individuals budget for increased tithe - education and charity
 - Restore charitable work by the church and those from it in culture
 - The church should attempt to “take care of their own” - charity
- Opportunities to serve will increase – *warfare* and *welfare* state will inevitably collapse and be unable to meet people’s needs
 - Expose Govt waste and corruption through increased taxation
 - People naturally desire a simpler taxation – starting at the state level
 - We may never see cultural changes in our lifetimes – but Isaiah 66:8