

**Good Stewardship #6;
Tithing Details and Controversies**

**2002 Feast of Tabernacles; Fifth Day, P.M. Service
September 25, 2002; Newport, OR**

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Edited Sermon Transcript

Well, brethren, this afternoon we want to continue and complete this look at the tithing and offering system that God established for His people. It applies equally to the church today as it did to the ancient Israelites, because ultimately those things are based on the same spiritual principles that apply to all of God's people in any age.

In the last sermon, we went through and covered the basics of our belief in tithing—why we believe the tithing laws are still in effect for Christians. And then we very quickly noted the three categories of tithes that God has ordained. They are separate and distinct and they cannot be the same thing because God indicated a different and specific use for each tithe. One is to support the work of God, that which is called Holy and for the edification of the church—used for His people in their spiritual service. Then the second tithe which is kept and held by each member of the Body for use in keeping the Feasts. So that cannot be the same as the first tithe. And then, as we noted last, that third tithe which is specifically for the help and aid of those in need, and particularly for the widows, the orphans, and for strangers. And so that is God's charity system by which He provides the funds, then, to help those in need. And He said that there will always be poor in the land. At any given time, any one of us might find ourselves in difficult circumstances and in need of assistance and help. And it is especially for those who are spiritual widows that meet the criteria laid out by the Apostle Paul to the young evangelist Timothy for the use of that tithe. In that scripture we are given more of the details of the criteria of eligibility for that third tithe assistance—which we don't have the time to go through now.

But what I do want to focus upon this afternoon are the principles involved in the seven-year cycle that God established—the order for determining when that third

tithe command is applicable for each one of us, as members of the church, and some other very significant aspects of tithes and offerings.

So first we need to understand that God did order our physical lives—if you want to think about it that way—according to seven-year cycles. Now, there is a seven-year cycle which has been in play since the time of Creation. Today we don't know what that order of seven years is—God has specifically hidden it. Why? The original cycle was made up of multiples of seven years, including every fiftieth year in that cycle—seven times seven, and the fiftieth year was a Jubilee year, a special year of release in the land of Israel when debts were forgiven and family estates were restored to their original owners. It was an ingenious system that God began as a way to prevent what happens in this world today in which the rich get richer and the poor get poorer. And even today if you went back in our society and equalized all of the assets and spread them out—you took all of the wealth of the world and divided it equally between all human beings—within a short period time, a short number of years, certain people would have accumulated and amassed great wealth, and certain people would have lost all that they had and would go back to being poor. Man always mismanages. Some are more astute and more savvy and take advantage of their circumstances, and others, without those skills, lose out. Ultimately there is a polarization of wealth if left to human wisdom. And knowing that, God provided a system in which He gave estates to His people within the land of Israel, and those were family estates that could not be taken away—even if they sold the land, which they could do. A property owner could sell his family estate but that would only last until the next Jubilee year. When the fiftieth year of that cycle arrived, the land would automatically revert back to its original family owners. And so that property was kept in the family and could never be lost. Even if you sold it, you could never be deprived of it for longer than a forty-nine year period, and shorter than that if you were nearer the time of the Jubilee when you sold it.

Within those seven-year cycles God also gave determinations that affected tithing, and specifically the third tithe. As we read before in Deuteronomy 14:28, it said that at the end of three years, something was to be done—a special tithe was to be provided for the widows, the orphans and the strangers. Well, how do you figure what the third year is? The third year from what? Well, in Israel, they knew precisely what that seven-year cycle—and multiple seven-year cycles—was. That information has been hidden today and we don't know precisely what that national seven-year cycle is. Why? Because it also has a spiritual context. That

fifty-year cycle also points to the return of Jesus Christ because Jesus Christ is going to return in that Jubilee year of release. And we are talking about the keeping of the Feast of Tabernacles which is going to be the reconciliation of mankind with God and the restitution of all things on this earth under the very Government of God. And so when Christ returns and takes possession of His Kingdom, it is going to be the year of great release—for the reconstitution of the laws of God and to make things right. So it will correspond to that seven-year cycle, and multiple seven-year cycles which add up to forty-nine, with the fiftieth year being the Jubilee year of release. Now, the problem becomes, if we knew where we were in that fifty-year cycle, what else would we know? We would be able to predict when Christ was coming back. And God said no one knows when Christ is going to return. It is going to be a surprise, which means that He has specifically hidden that knowledge. So we do not know how to calculate where we stand in the statutory counting of years, and yet, the people of God are obligated to observe those laws, including the third tithe.

So how are you and I going to know when is our third tithe year? Mr. Armstrong said that, administratively, it is according to the time we were inducted into the Body of Israel. Now, when did you and I each become a member of Israel (and we are not talking about physical birth)? But with the New Testament church, salvation was opened to the Gentiles as well as to physical-born Israelites. So how was it that a Gentile, by racial origin, became an Israelite and began to abide in Israel and receive the blessings from that Way of Life? It was from the time that they became a spiritual Israelite, and that was at baptism. And so the rules that we use—which were very significant, and Mr. Armstrong always used them—to help us know how to apply the seven-year cycle was that it is according to our year of baptism. The year in which you and I actually, individually, became a part of that nation. And, therefore, it is very important for each one of us to know and to be able to calculate our seven-year cycle—to number the years one through seven, and then start over again, one through seven. And the third year of each of those seven-year cycles is the third-tithe year. So the third year of that seven-year cycle is the year when that additional tithe is required.

The first and the second tithe are required in every year of the seven-year cycle. So that doesn't need any special calculation. A fiscal year for calculation of tithes begins and ends in the fall, at the Feast of Tabernacles, because it went originally according to the cycle of the harvests. The great fall harvest ends at the end of the summer and the beginning of the fall, and so then after the Feast of

Tabernacles is really when the next fiscal year begins. And then harvests that start in the early spring and go all the way through the following summer make up a complete year. So we have a fiscal year just as the companies who do business in this world have a fiscal year—a year by which they calculate all of their business activities from beginning to end on a twelve-month basis. Many companies use the calendar year—January 1 to December 31. But you will notice that many other companies have a fiscal year that differs from the calendar year. They may have a fiscal year that runs June 1 to May 31 of each year, or at any other time they want it to be. And so, in God's calendar, that fiscal year for tithing calculation and the seventh-year, begins and ends at the Feast of Tabernacles, which means that when we go away from the Feast of Tabernacles this year, each one of us is beginning a new fiscal year as God determines it.

Now, how do we determine specifically when our first year of a seven-year cycle begins? It depends upon when in the year you were baptized. The administrative decision that Mr. Armstrong made years ago, which we continue to use and to follow, is that we use Passover as a line of demarcation because it is half way from one Feast of Tabernacles to the next Feast of Tabernacles. And so the rule is that if you were baptized somewhere between the Feast of Tabernacles and Passover, then your first year begins from the previous Feast of Tabernacles. Okay? If you were baptized after the Passover, your first year does not begin until the following Feast of Tabernacles. Does that make sense? Because it has to begin at the previous one, or the next one, from wherever you are in the year. You've got to start somewhere, and the starting point is always the Feast of Tabernacles. So you are either going to have to back up, or you are going to move forward in order to get your starting point. So Passover was always chosen as that line of demarcation and, therefore, if you were baptized prior to Passover, your first year in that seven-year cycle began at the previous Feast of Tabernacles. And, therefore, if it is this year, 2002, then we would say that the year from 2002 to 2003 is year one. Then the year from 2003 to 2004 is year two, and the following year would be the third-tithe year—the year in which that additional tithe would be paid. One year—that third year in a seven-year cycle.

Now, many of you who have been in the church for years, from the time of the Worldwide Church of God, and maybe even as far back as the Radio Church of God, understand also that Mr. Armstrong actually taught that there was another tithe in the sixth year of a seven-year cycle, and it was also considered to be third tithe. So we actually paid a third tithe, not just in one year of a seven-year cycle, but twice in a

seven-year cycle. How did that come to be, and is there any Biblical substantiation for it? There is, but it's not really a tithe and we want to go through that this afternoon.

To answer that question, first we need to look at a concept we call the land Sabbath. One of the other reasons we have to understand the seven-year cycle is that there was a specific command that God gave, that applies to all of us, concerning the seventh year of that seven-year cycle. And it is a year in which we are not to plant or to produce a harvest from the ground. God intended that the land rest. Let's turn to Leviticus twenty-five and verse two and we will see the command concerning the land Sabbath. Leviticus 25 and verse 2:

Speak unto the children of Israel, and say unto them, When ye come into the land which I give you, then shall the land keep a sabbath unto the LORD.

So not only were the children of Israel to keep the Sabbath, God even provided that the land itself would keep a Sabbath. Well, how can an inanimate object like dirt keep the Sabbath? We are going to find out.

. . . then shall the land keep a sabbath unto the LORD. Six years thou shalt sow thy field, and six years thou shalt prune thy vineyard, and gather in the fruit thereof; But in the seventh year shall be a sabbath of rest unto the land, a sabbath for the LORD: thou shalt neither sow thy field, nor prune thy vineyard. That which groweth of its own accord of thy harvest thou shalt not reap . . .

So we come to find out that if you have planted continually in a field, even if you do not plant a new crop, very often what you will find is that volunteer produce will come up the next year. Certain kinds of vegetables or produce will actually come back on their own without being replanted. And so that is taken into account here in this seventh year of the land rest as well.

That which groweth of its own accord [that volunteer produce] of thy harvest thou shalt not reap, neither gather the grapes of thy vine undressed: for it is a year of rest unto the land.

Then notice verse six because this almost seems to contradict what we just read:

And the sabbath of the land shall be meat for you; for thee, and for thy servant, and for thy maid, and for thy hired servant, and for thy stranger that sojourneth with thee.

What that is saying is that you can eat of that which volunteers of itself out of your field in the seventh year. Now, how can that be when we just read in verse five that you are not supposed to reap what volunteers? Isn't that contradictory? Not at all. Why? We are talking about the distinction between harvesting for profit and simply eating what grows on its own. We are talking about an agrarian society in which you are dealing with farmers who were planting their fields as the source of their livelihoods and their incomes. And so there is a distinction made between that which you grow commercially for sale versus that which you harvest for your own use, and that of your family, in that seventh year. So the answer to the question—which shows that it is not contradictory—is that the Israelites were told that when they rested their land in the seventh year, they were not to plant a new crop. They were to let that land lie fallow. It was going to rest. Now, anything that volunteers and comes up of its own in that field, you can eat of it, which means you can take it for your current use—vegetables, grain, or whatever it might be. You are going to use it for the immediate need of feeding your family. You don't, however, reap it for the sake of selling it or storing it—putting it away for a future time. You use only that which you require to meet your current need, immediately. And anything extra, you let it fall to the ground and you are going to turn it back into the soil. It is a year in which there was no commercial production. There was no commercial increase for profit. And so anything that volunteered out of that field could only be used, then, for the immediate need of eating. And, as it said, it was for the family that owned the field, or even a stranger walking through could pick things out of that field.

Why a land Sabbath? It is the means by which God assured the opportunity for that land and that soil to be rejuvenated and strengthened so that it could continue to produce healthy crops in the future. What do we have today? We have human beings that have created their own counterfeit system to try and keep the land productive. They don't understand God's law of resting the land, and so they produce every single year out of the land. They push it and they push it and extract all the nutrients out of the soil. How do they, then, try to counteract the harm they are doing

to the land? They use chemical fertilizers. All of these things are man's attempt to take away the penalties they are bringing upon themselves for the violation of principles that God has laid out. And they do not understand that if they would obey God's law and rest the land once every seven years, that land would continue to be strong and healthy and have the nutrients needed to grow bumper crops in the future.

It is amazing that research was done by Ambassador College in years past at the Big Sandy campus, and other places, to actually test and to prove the validity of these laws of God. And they found that those principles absolutely work, and they certainly do.

We had a number of very prominent farmers in the church in years past who farmed thousands and thousands of acres of grain in the Midwest, and they followed those principles and were absolutely blessed. And it is amazing that all of their neighbors around them farmed the land seven out of seven years, and here were these significant farmers who were members of God's church who rested their land and would not plant a crop in one out of seven years. And, of course, their neighbors thought they were crazy. But do you know what the reality was? The six years of production that those church members got in total volume of produce far exceeded the produce that the other neighbors produced by planting all seven years. Over a seven-year period, six years of doing it God's way produced much more, by far, than those who violated the principle and tried to extract a crop all seven years. It absolutely works. God designed it and built it that way.

And so it applies even to us, even though there are very few of us that have anything more than a garden—maybe as a hobby or to have a little bit of produce for the family through the growing season. And so, there are not many of us who are actually engaged in farming as a way of life for commercial purposes, and yet, in the Kingdom of God—that which we are picturing by this Feast of Tabernacles—it is going to be a mainstay. It is going to be an agrarian society once again. Families are going to have their own property and they are going to make their living from their fields and from their livestock—primarily off of their own labors. They are going to be independent. They are not going to be dependent upon a Babylonian system for their welfare and support. God intended His people to be self-sufficient—to live by their work—the sweat of their own labor. An agrarian society, then, is that which will be predominant in that Kingdom. In the meantime, even if most of us receive increase by virtue of working for employers, when it applies to our own home gardens, these laws absolutely apply. So it is absolutely imperative for us to know

our seven-year cycles as calculated from the year of our baptisms, because the seventh year of that cycle is a land Sabbath, and God says not to plant. Anything that volunteers of itself from a previous year's planting can be consumed, but you don't can it, you don't freeze it, you don't store it, and you certainly don't sell it.

God promises to bless abundantly in the sixth year in order to provide sustenance through the seventh and even the eighth year. Why? Think about what it would be like if you were a farmer. And for those of you who might be one, or have been one in the past, think about it as well. Now, you have this command of God that says one in seven years you are not going to plant a crop. Now, that is your livelihood. So what is the natural question? How am I going to live? It would be as if God said to us who work for an employer today: "Now, you go to work for six years, but then you are going to go on a vacation for a whole year. One in seven years you are going to take a vacation from your job and you are not going to get any income—no paycheck." And what would we all say? How are we going to live? How are we going to support our families? How are we going to make ends meet when we don't receive an income for a whole year? Well, that is precisely what the Israelites wanted to know. Let's notice Leviticus twenty-five and verse nineteen, and we will see the answer. Leviticus 25 and beginning in verse 19:

And the land shall yield her fruit, and ye shall eat your fill, and dwell therein in safety. And if ye shall say, What shall we eat the seventh year?

That's their question: How are we going to make it?

Behold, we shall not sow, nor gather in our increase: [Here is God's answer. This is how He is going to make it all work out.] Then I will command my blessing upon you in the sixth year . . .

God promised to do something miraculous to make this land Sabbath process work. "Then I will command my blessing upon you in the sixth year, and it shall bring forth fruit for three years." God promised to give a special blessing in the sixth year—a triple portion of produce for their efforts.

And ye shall sow the eighth year, and eat yet of old fruit until the ninth year; until her fruits come in ye shall eat of the old store.

What is this all about? Think about it. You plant for six years, you harvest for six years and you make your income off of that harvest. But then, you know that God said no planting in the seventh year, so you, the farmer, don't plant for a whole year. You and your family must live off of that produce you have stored up from previous harvests. So God promises that in the sixth year, your harvest is going to be so great, it will be three times what it normally is. Why three times? Because you and your family need enough to get your portion for that sixth year's work—the amount you would normally get—but you also need enough to tide you over all the way through that seventh year when there is going to be no harvest. So that is two out of three. But what about the third? Why a triple portion? Because even when you start the eighth year—but it is really the first year of the next seven-year cycle, but for this purpose, let's call it the eighth year, as it does here—after the Feast of Tabernacles, and in the spring you plant, you don't really bring in the increase for that year until almost the end of the eighth year. Remember the great fall harvest is after the summer. It's not until the fall, right before the Feast of Tabernacles, that most of the produce from the eighth year comes in. What are they going to eat all through that eighth year while they are waiting for the eighth-year harvest to come in? That's why God promised a triple portion in the sixth year—enough to cover the profits for the sixth year, to carry them all the way through the seventh year, and even to carry them through the eighth year when they are planting again, but they won't reap the harvest until the end of the eighth year. That's why God promised the triple portion in the sixth year. Failing to plant one year in seven actually affects those families for a three-year period, and so God provided the means to bless them with that miracle.

Now, have you come to recognize what's going on here with these commands? It takes an awful lot of faith to live by this, doesn't it? And that is precisely what God wanted the Israelites to learn—to trust Him in faith. And if you are a farmer—and if you actually derive your livelihood out of the earth by growing crops—you will only abide by God's laws concerning the land Sabbath if you implicitly trust God, you put yourself in God's hands and believe what He said He would perform. Because, according to the world's wisdom, it's the most foolish thing we could ever do. And, yet, we understand that God promised to bless, and, in fact, by obeying that law, you are resting that land and preparing it to be able to sustain crops for the next six years of harvest.

Research that was quoted in some of the old church literature—which came, I think, out of Oklahoma State University which had done an independent

study—found that in most areas of the United States, at least, the time that it takes for living matter to decompose and go back into the soil is a six-year period. So from the time you turn under a crop, it takes a total of six years for that living matter to completely go back into its original state in the soil. Which means you have a process of decomposition that is taking place over a six-year period—it is feeding the land over that entire six years. It happens to work out that it takes exactly a six-year growing season. And, then, guess what? In the seventh year, that land is rested again. It is allowed to grow up; it is not tilled; it is not planted. And then it grows material which is then turned under and becomes the very fertilizer that supports the next six years of harvesting. And it is just fascinating to find out that even scientific research—that the wise men of today have conducted—actually supports the very laws that God laid down. They absolutely work.

Now, it was always taught that it is permissible to put in a cover crop—whether it be clover, or rye, or whatever it might be. It is not wrong in the seventh year to plant a cover crop which then will be turned back under, because all of that is not going to be harvested. You are not going to pull those things away in the form of produce, which sucks the life out of the land. A cover crop is actually going to be turned back in and all of the nitrogen and other nutrients are going right back into the soil in order to enrich it.

So these are all the principles that are going to be reconstituted, and they are going to be the basis for agriculture in the Kingdom of God. And for those within the church who will apply them, they become an incredible blessing to us even today.

Now, we can go back and answer the question that I asked before: Why was there an additional tithe in the sixth year? Mr. Armstrong administratively taught it as another third-tithe year. And, yet, we have already seen that the Bible actually requires that we give a third tithe only in the third year of a seven-year cycle—one year out of seven, not two years. So where did this concept of an additional tithe in the sixth year originate? From this very passage concerning the land Sabbath, and the fact that there was going to be a great abundance that God promised to give in the sixth year. Let's notice Deuteronomy fifteen and verse seven. Deuteronomy 15 and beginning in verse 7:

If there be among you a poor man of one of thy brethren within any of thy gates in thy land which the LORD thy God giveth thee, thou shalt not harden thine heart, nor shut thine hand from thy poor brother: But

thou shalt open thine hand wide unto him, and shalt surely lend him sufficient for his need, in that which he wanteth. Beware that there be not a thought in thy wicked heart, saying, The seventh year, the year of release, is at hand.

Here we find that the very context of this passage has to do with the approach of the next land Sabbath. And this is a special provision that God is making in recognition of His promise to bless them with a triple portion in the sixth year. And, in essence, what you find is that because God promised to bless with a triple abundance in the sixth year—an abundance of wealth from their produce—the Israelites were not to be hard-hearted in that year, worrying only for themselves, but were to use a portion of that great sixth-year blessing to help others in need. That is from where the concept of an additional tithe comes—as Mr. Armstrong made that administrative determination. Is it really a tithe? No, it is not a tithe. Mr. Armstrong understood that there is a God-given requirement to take into consideration the poor and the needy here in the sixth year of a seven-year cycle. So for the sake of administrative simplicity, he just made that an additional tithe and taught it to the laity as being a tenth—that's what a tithe is. A tithe is a statutory tenth—a ten-percent tax on our increase. That's what it is. And so for simplicity, he taught that the sixth year was another year requiring a tithe, in addition to the third year. The reality is, brethren, it is not a tithe. It is an offering.

There is still a sixth-year obligation, but it is not as restrictive as the command for the tithe in the third year. The third-year tithe is strictly ten percent and no more than ten percent, and no less than that amount. And the third-year tithe is also restricted in who can receive it—and it's not just anybody in need. It is limited to eligible widows, orphans and those considered strangers. And so there are specific restrictions, and as I mentioned, Paul gave many of those detailed criteria in the epistles to Timothy—how to apply that third tithe. What we are talking about here with the sixth-year obligation is not so restrictive. It is actually an offering, not a tithe, which means it is like the freewill offerings that we each give three times in a year as God commands. God doesn't tell us how much. It is according to how we have been blessed. We determine the amount we give as an offering according to our thankfulness to God and how much we have been blessed. So there is no stated amount for it. And so likewise, the sixth-year obligation really is an offering and not a tithe. The other factor is that it is not limited or restricted in the definition of who can receive it. It is for the needy—it is for the poor—but it is not restricted in the same way as the third tithe to specific eligible widows, orphans and strangers. So the

reality of it is, this sixth-year obligation is an offering which remains in the control of each of us. We determine how much, according to the blessings that we receive, and we can also determine independently who can receive it. Technically, each of you, as you become aware of those in need within the body, can determine when you can contribute directly to help them under this sixth-year obligation.

Now, because many in the church have said, "Well, we are not always aware of who might be in the greatest need within the church," actually, a number of years ago, Mr. Raymond Cole set up a separate account for the church that we call the "poor fund" or the "love fund." And, basically, then, it is permissible to send that sixth-year offering in—and members mark it as such, for "poor fund" or "love fund"—and we put it into that account and we use it to help individuals that are poor and needy, who fall on hard times, or difficult circumstances, and who don't qualify for third-tithe assistance. Third tithe is very restricted in those who can receive it. But there are many others who might be needy—who have run into difficult circumstances—and do not meet the requirements for third-tithe assistance. That's where we can then use that fund that comes from the sixth year.

So that is the way it has been set up, but Mr. Armstrong, administratively, for simplicity, just treated that sixth-year obligation as a tithe. So he taught it as a ten-percent, statutory obligation, and all of that money from the sixth-year went into the third-tithe fund. So it was all co-mingled and used together. But that was not part of the original divine revelation that came from Jesus Christ. That was an administrative decision, and Mr. Raymond Cole verified that for us because he was a part of those meetings in which it was discussed, and he understood the difference between those things that Mr. Armstrong claimed as revelation—that which God gave—versus, then, the administrative decisions that he made within the church later on. That is why Mr. Raymond Cole—once Church of God, The Eternal was formed—did not continue to treat that sixth-year obligation as a tithe. Because people had become so sensitized to tithing and offerings due to the apparent abuses and misuse of those things in the later years of the church, he didn't want to do anything that would push people's buttons any more than absolutely necessary. So he taught strictly that which was confirmed in the Word and that which Mr. Armstrong had admitted was true. But he did not, then, enforce an additional obligation on top of that which was not absolutely required of God.

So there is no question that the sixth-year obligation *IS* a requirement of God, but it is an offering, not a tithe, and we each determine how much to give according

to our blessings. And it is also not mandated that it must go to the church. It *can* be given to the church for us to distribute as we become aware of those in need, or you can help directly those who you become aware of that are needy. Verse 8:

But thou shalt open thine hand wide unto him, and shalt surely lend him sufficient for his need, in that which he wanteth. Beware that there be not a thought in thy wicked heart, saying, The seventh year, the year of release, is at hand; and thine eye be evil against thy poor brother, and thou givest him nought; and he cry unto the LORD against thee, and it be sin unto thee.

He's saying, "Don't be selfish." He says, "If you obey my laws, I am promising to give you this great triple blessing in the sixth year. But don't turn around and be selfish with that and forget those who are needy around you." Share a portion of that increase that God promised to give with those in need.

Thou shalt surely give him, and thine heart shall not be grieved when thou givest unto him: because that for this thing the LORD thy God shall bless thee in all thy works, and in all that thou puttest thine hand unto. For the poor shall never cease out of the land: therefore I command thee, saying, Thou shalt open thine hand wide unto thy brother, to thy poor, and to thy needy, in thy land.

For whom is this help? Brothers and sisters of Israel. "*In thy land.*" So it is still that which is used within the church—for members of the Body of Christ who have difficulties and who have need.

Therefore, now, we understand the seven-year cycle and we understand that several years within that cycle are significant. The seventh year is a land Sabbath year and we rest our land. That applies to all of us, even in years that we don't grow a garden.

How about our shrubs and our flower gardens? Those are permissible. The teaching of the church was always that you can keep up your flower beds and you can prune your shrubs. But you don't prune your vineyards and you don't prune those things which produce food and other things. It is okay to clip your shrubs and your hedges and all of that in the seventh year, you just wouldn't prune your olive trees or your other food-producing plants.

The next thing that we want to look at, then, are some of the difficulties and explanations for applying the tithing principles. How do we determine what is our increase? That's the number-one biggest question. What do I tithe upon? What is increase? God said we tithe on our increase. Well, how do we determine what that increase is? Increase is simply that which is a new asset coming into our possession which has not been previously tithed upon. It is an asset coming into our possession from which God has not received His appropriate share—that which He claims as His own. With that simple rule in mind, it is easier to apply it to specific situations.

First of all, we tithe upon our gross pay, not upon our net. This is one of those things that was debated in later years and was ultimately watered down like many of the other doctrines. What does this mean? When you and I get a paycheck—when our salary is X-amount—you know how it works: You have a pay stub that shows gross pay, and then you have all of these lines of deductions, don't you? The federal government takes so much for tax and Social Security. And all of these deductions are taken out by the federal and the state governments—or whatever jurisdiction it might be within the country in which you live. And then you end up with your net pay—and that is the amount of the check you actually take home and put into the bank. So the big debate was always, "Well, do we tithe on the gross amount, or do we tithe on what we actually get?" And, of course, what they did in later year was to go to tithing on the net. Why? They said, "Well, we should only tithe on that which we actually receive in our hands because the government takes all of this out and I don't have any control over that. Since I never had control over that money, I shouldn't be held responsible for tithing on it." The original teaching, however, brethren, was that we tithe on the gross amount. Why? Because those deductions that our governments take out are part of a curse that man brought upon himself.

We don't have time to turn to it, but you remember the story in 1 Samuel 8, verses 11 through 18. Remember when Israel asked for a king? God was their King. God *was* the direct King over Israel, as a nation. They had no human king. Moses wasn't a king, God was their King. But the people were dissatisfied with that and they demanded to have a human king—in their hardness and in their rebellion. Remember, Samuel was upset and exasperated about it? But God said, "No, give them what they ask for. You give them what they ask for. I'll let them have a king." And He said, "But Samuel, you tell them what that king is going to do to them." And 1 Samuel 8, verses 11 through 18 is the prophecy that God gave of what a human king, in every generation, was going to do to the people. And He said, "A king is going to be a curse to you because they are going to tax you, and they are going to

extort from you, and they are going to take all manner of things from you—using their authority inappropriately. And I would never have done that to you. But because you weren't willing to have me rule over you and you wanted a human being to rule over you, then you are going to get what you asked for, and all of the curses that come along with that human government." But, God also said, "You are absolutely going to be required to submit to that authority." As long as the government of a human king does not require us to violate the laws of God, we are absolutely under the authority of those governments in the places that we live. We are not anarchists. That is against every principle of God. We are to submit to that authority that God has allowed over us for reason—and that includes their taxation systems. Even when the taxes are not fair—even when the taxes are exorbitant.

But now, if our governments make a claim on our income, and, using the tax brackets in the United States as an example, let's say it is a twenty-percent income tax. And so, one of those line items of deductions on our paycheck right off the bat is a twenty-percent deduction. Now, God makes a claim on His tithe. Now, who has the first claim on our increase? Man's government, or God? That really is the essence of the question as to whether we tithe on the gross or the net. Who has first claim on our increase? Do these governments of man supercede God's claim? Who is the first creditor who stands in line to receive what is His? Those who believe in tithing on the net, basically have allowed man to usurp God's authority and they put man's government first. God makes the first claim on our increase, and no matter how abusive man becomes, that does not change—and never will change—God's requirement and His claim on that ten percent. It will never change the Law of God.

Now, we look for the day—all the more because of these things—of the coming of the Kingdom of God and that which we are picturing in this Feast of Tabernacles. Why? That is the day when we are going to be relieved from the curses of human governments, and the only taxing system that is going to be required of the people of the earth is going to be the tithing system that God commands. What a glorious time that is going to be. In the meantime, we bear not only God's required tithes, but also the curse of man's government. But it never dilutes what God commands.

Remember also, brethren, that tithes are obligations, and they have always been that which God claims—they are God's. We never *give* tithes, we always *pay* tithes. We pay what we owe to God. It's not an offering for which we choose to be beneficent in giving. Tithes are statutory obligations that God claims. We pay them

like a bill—like all of our other bills that we pay—the same way the government takes taxes from us. So God demands that which is His. How we think about it makes a big difference—whether we think about it as if we are *giving* something out of the benevolence of our hearts, or whether we think about it as *paying* tithes. No, we pay tithes. It is that which God claims.

In 1972 there was a ministerial conference in the Worldwide Church of God to try and clarify many of the gray areas in tithing administration, and it is actually amazing because I have this big binder that Mr. Raymond Cole put together years ago. And I found this thing and blew the dust off of it and read through it. And the seeds of apostasy concerning tithing were already apparent. There were letters in there because, as this clarification conference was coming, many men, ministers, were writing in with questions from the field because there was apparently a difference in how many of the ministers in local areas were advising their members concerning the details and technicalities of certain tithing issues—and it can become very complex, there is no question about it. And I'm not going to tell you that I have all of the answers either, but I do understand the general principles. So the purpose of this 1972 conference was finally to get all of the ministry on the same page—to clarify and set final administrative rulings so that all of them could administer it the same way, consistently. The problem is, there were men taking advantage of the situation to write in their papers, even some trying to justify doing away with tithing altogether. It's amazing. I have copies of the letters. Some were also trying to take the opportunity to have administrative decisions made that would undercut what had always been done in the church—the things that Mr. Armstrong had absolutely taught from the beginning as being spiritual principles that came from God.

What were some of those things that were perverted? Redefining "increase" to say that things like Social Security and pensions are charity and not increase. You see, the original teaching was that pensions—if you received a pension from a company for which you worked for many years, it was still new increase to you. Well, a change that took place later in the early 1970s at the time all of these other major doctrines were beginning to be overturned was to say, "Well, no, we only tithe on income from our productive work. We don't tithe on anything other than that which we receive as a function of our productive work, and a pension is something you receive that is sort of like charity during your retirement years at the end of your career." The reality is, brethren, that even according to the "productive work" scenario, a pension is continuing compensation in recognition of all of the work that you gave to that company. They offered you a pension, to begin with, as an

enticement to keep you loyal to the company so that you would stay there and continue to work. You know, companies don't offer pensions just to be charitable. I know, I worked in the corporate environment, I used all sorts of pay methods as incentives to generate employee loyalty and to have a stable workforce. And you don't just give away the store. So pensions are a continuation of income.

All I can tell you, brethren, is what I would do. I'm not telling you that I have a hard and fast explanation for every one of these, but all I can tell you is what I do—the principles that I have applied and feel absolutely comfortable with—so that I avoid any potential of robbing from God. That is the last thing that I want to do. And I don't want it on my conscience whatsoever so that I am worrying about it.

So what about Social Security? The original teaching was that Social Security is continuing income. I mean, we use it in the same way, do we not? During your working years you are receiving a regular paycheck which you use to pay your bills—your mortgage, your food, your clothing. Well, when we get too old to be able to handle the rat-race of a job, and we have a retirement, yet, we receive this Social Security benefit from the government. Don't we use it in the same way? It's income replacement—it replaces the income we received before from going to work every day, five or six days a week. And we continue, now, in our old age, to receive regular monthly payments just as we received our income before. To me, it's still increase. That can certainly be debated. All I can tell you is that Mr. Raymond Cole certainly confirmed that he would tithe on it. He advised his own elderly mother to tithe on her Social Security. Now, people can make arguments about it. You and I have to make our own decisions. And I understand the feeling that, "Well, if we have been tithing on the gross for all of those years, a part of that which was taken out of our checks was an amount for the Social Security system. And so, in essence, a part of that which we are receiving back from the government has already been tithed upon." That is a legitimate point. The problem is, it only works up to the total amount that was withheld from our checks. If you want to be exact about it and make sure you don't give God one more penny than He deserves, what you can do is to tally up all the amount that was taken out of your checks over the years for Social Security. And out of your first Social Security payments, when you retire, you can deduct all of that amount when you figure your tithes. And you wouldn't tithe until you begin to receive payments that exceed the total amount that you paid in to the Social Security system over your working years. If you want to go to that trouble, I think that would be legitimate. I certainly think it would. But that would be your personal choice.

What about welfare? There is a difference, brethren, between temporary assistance and long-term support. It's one thing when you become temporarily disabled and unable to work and you receive government benefits. That is legitimately like charity—a helping hand. And there is no need to tithe on that. But, if you are on long-term disability benefits so that it is basically income replacement for you for an extended period, I would have a hard time thinking that God had no claim on a portion of that income if I were in that situation. You can justify that if you are in that situation. That is your choice. I personally wouldn't feel comfortable with it.

What about inheritance? Well, definitely, without question, if you have an inheritance from a converted family member who has been tithing, God doesn't double dip—He doesn't tax transactions. That's what human governments like to do. They like to get a portion every time money changes hands between parties. That's not the way God is. But at the same time, now, if you come into possession of a significant asset that has never been tithed upon—from an unconverted family member who didn't tithe—you have an opportunity to make sure God gets the part that He claimed all along. That's the overriding principle that used to prevail in the church before. What changed after 1972 is that they said, "No, you don't tithe on any inheritance. The person who earned the money originally is the only one with the responsibility to tithe. If you are given a gift or an inheritance after the fact, you didn't earn it, so you have no obligation to tithe upon it." That's what the 1970s-era became. The original philosophy was that you look to the source of the funds. If they have never been tithed upon before—if God never got His claimed share—you have an opportunity when it becomes yours to make sure God gets His. That's the simple overview of it.

What about circumstances involving unconverted mates—especially if you are a wife and you have an unconverted husband? Those principles that we talked about earlier in the Feast absolutely apply. That husband—whether converted or unconverted—is the head of the household, and the wife is under that husband's authority. If he does not permit tithing, then you can't tithe. The exception is upon your own personal income. What Mr. Armstrong always taught is that if you—as a wife—are working in the workforce and you are making your own income, you are in control of that, and you are expected before God to obey those tithing laws on the income you receive. You can't force your husband to tithe. The only exception, Mr. Armstrong said, is that if the wife went to work only temporarily in order to help the family—either because the husband lost his job, or they ran into financial difficulties

and needed the wife to go to work temporarily in order to replace family income so as to be able to make their payments. Then it would be treated as if that wife's income is really the husband's. And if the husband won't allow tithing or offerings, then no obligation exists there for the converted wife. If, instead, the wife has her own career and is making her own regular income—which is not actually needed to support the family—then that income is absolutely subject to those tithing laws.

Should widows pay third tithe if it will cause them to need further assistance? That was another one of those issues that came up and was "resolved", so to speak, in 1972. Prior to that, Mr. Armstrong was very strong on the fact that even a widow who has certain supplementary income from Social Security or pensions, absolutely was obligated to tithe—including first, second, and, in the third year, the third tithe. And of course, some ministers said, "But that third-tithe obligation, that can be so cumbersome it might take so much of their funds in order to pay that tithe that they would become poor and would then need third-tithe assistance. So they would be paying their tithes, but in paying that extra tithe, it would put them in poverty and then they would become eligible to receive third tithe from the church." And, so, the change that many of those ministers lobbied for was to say, "Let the widows determine whether or not they can afford to pay third tithe. If it is going to put them below that level where they need assistance, just let them keep it." Well, in the early years Mr. Armstrong said that it is imperative that we uphold the principle. The principle is that we all pay our tithes, and if that puts some in a category in which they need third-tithe assistance, we will gladly add them on as a third-tithe recipient. He was not willing to shortchange the accounting aspect of it and violate the principle because the end result would be that widows would be determining for themselves whether or not they could afford to tithe—which is the violation of a cardinal principle.

So those are just some of the things that were corrupted in 1972. There are many others that I could go into. What I don't have time to get into are the rules concerning tithing on produce from trees and crops, and the issue of firstfruits and firstlings. In a nutshell, firstlings and firstfruits are not additional obligations. They are further instructions that tell us how to apply first-tithe principles when it comes to livestock—animals—and, specifically, how to select the tenth, the tithe, portion from those. But hopefully in another letter or sermon I will have a chance to go through those principles.