

The Teaching of the Catholic Church on Tithes
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A tithe is a tenth of one's income and tithing is the practice of contributing this amount to the support of religious institutions or of the needy. The practice had precedents among the ancient Near Eastern cultures and had a secular version as a tax for the support of the king (Gen 14:20; 1 Macc 11:35). Even this royal tax may have had a sacred dimension insofar as the king was responsible for the religious institutions.

The first reference to the tithe in the Old Testament appears in Gen. 14:17-20, where Abram (Abraham) gives a tithe of the spoils of his recent battle to Melchizedek, king of Salem and priest of God Most High. This passage is very difficult to date but would appear to be pre-exilic. It is known by the author of Psalm 110. The next reference to the tithe in the Old Testament is Gen. 28:18-22, where Jacob, while making the shrine at Bethel, promises a tithe to God. Tithes are also mentioned in the oracles of the prophet Malachi, who protested that the people were robbing the Lord by not bringing their full tithes into the temple storehouse in Jerusalem (Mal. 3:6-11). He insisted that if the people would bring in their full tithes, God would pour down upon them "an overflowing blessing" and bless their fields with protection from ravaging insects.

With regard to tithing in the Old Testament, there are three main questions to consider. First, what were the Jews required to tithe? The Torah legislated that "the seed of the land" (crops), "the fruit of the trees" and "herds and flocks" (Lev 27:30-32) were to be tithed. The manner of tithing livestock was as follows: the owner counted the animals as they passed out to pasture, and every tenth one was given to God. In this way, there was no possibility of selecting inferior animals for the tithing of the flocks and herds (Lev 27:32f.). However, the owner was not to exchange it for another. But if he exchanged it for another animal, both it and the animal for which he exchanged it became part of the tithe. If a Jew preferred to dedicate the tenth of his cereal and fruit yields in the form of their monetary value, he was free to do so, but a fifth of that sum had to be added to it. He was not allowed to redeem the tenth of his flocks and herds in this way (Lev 27:31, 33).

Second, to whom were the tithes paid? They were to be given to the Levites (Num 18:21ff.). The Levites, because of the nature of their status and functions in the community, had no means of income, livelihood or inheritance to ensure their support; therefore, and in return "for their service which they serve, the service in the tent of meeting", they were to receive "the tithe of the people of Israel" (Num 18:21, 24). This passage in Num. 18 mentions only the tithing of cereal and fruit crops (v. 27). The Levites, however, were not allowed to keep the whole of the tenth. They were directed to present an offering which was to be taken out of the tenth, which represented "a tithe of the tithe" (Num 18:26). This "tithe of the tithe" was

to be “from all the best of them” (v. 29) and was to be given to the priests (v. 28; Neh 10:39).

In Neh 10:32-39 it is said that the Levites went into all the rural towns of Judah to collect the tithes from the people. They then brought the tithes to the temple storehouse in Jerusalem. In this passage as well as in Neh 12:44-45 it is clear that all tithes go for the support of the priests and Levites. But in Heb 7:5 it is said to be the sons of Levi “who receive the priestly office” who are to be the recipients of the tithes. This departure from the Law may have been due to the Levites’ unwillingness to fulfil their duties in Jerusalem after the return under Ezra (Ezr 8:15ff.).

Thirdly, where were the Jews to offer their tithes? They were to bring them to “the place which the Lord your God will choose out of all your tribes, to put his name there” (Deut 12:5f., 17f.), *i.e.* Jerusalem. And the offering of the tithes was to take the form of a ritual meal, in which the Levite was to share (Deut 12:7, 12). If Jerusalem was a long way off from a man’s village, the transporting of the tithe of his crops might create a problem, but he could always take his tithe in the form of money (Deut 14:22-27). Every third year the tithe was to be offered in each man’s own locality (Deut. 14:28f.), although on these occasions he was still required to go up to Jerusalem to worship after the offering of his tithes in his home community (Deut 26:12ff.).

Tithes in the New Testament

Tithes receive very little mention in the New Testament. In Mt 23:23 (= Lk 11:42) Jesus rebukes the Pharisees for their meticulous tithing on the one hand, while on the other hand they neglected “the weightier matters of the law”, namely justice, mercy, and the love of God. In the parable of the Pharisee and the tax collector (Lk 18:9-14) the Pharisee thanks God for his own moral virtue in comparison to the tax collector’s sinfulness. Part of that moral virtue is that the Pharisee gives tithes of all that he gets (Lk 11:12).

The only other reference to tithes in the New Testament is in Heb 7:4-10, and here the reference is to tithes in Old Testament times. The author notes that Abraham gave a tithe of the spoils of battle to Melchizedek and that the Levites were authorized by the Law to take tithes from the people. These references are a part of the author’s larger purpose of comparing Jesus to Melchizedek. The tithes paid by Abraham, the ancestor of Israel and, therefore, of the Aaronic priesthood, to Melchizedek (Gen 14:20), and his receiving the blessing of this priest-king (Gen 14:19), signify in Heb. 7:1ff. that Melchizedek’s priesthood was infinitely superior to the Aaronic or levitical priesthood. Why Abraham paid tithes to Melchizedek is not explained in Gen 14:18-20.

There is no law prescribing tithing in the New Testament, but Paul argues that, just as those in Temple service receive food from the Temple, in the same way according

to a command of the Lord “those who proclaim the gospel should get their living by the gospel” (1 Cor 9:14).

Tithes in the Early Church

Two different lines of interpretation of the Old Testament commandments on tithing may be discerned in the writings of the Church Fathers. Many of the earlier fathers and especially the early monastic writers regarded the Old Testament commandments on tithing as superseded by the teachings of Jesus. The Jews were to give a tenth, but Jesus told the rich young ruler to sell all that he had to give to the poor (Mt 19:21 = Mk 10:21 = Lk 18:22).

Irenaeus writes that the Jews “had indeed the tithes of their goods consecrated to Him, but those who have received liberty set aside all their possessions for the Lord’s purposes, bestowing joyfully and freely” (*Adversus Haereses*, 4:18). Nonetheless, Christians did not give all that they had; most did not even give a tithe. The sermons of such Church Fathers as Cyprian and Chrysostom occasionally rebuke Christians by implying that those who do not tithe are inferior to the Jews.

Chrysostom writes, “Someone told me with great amazement that so-and-so gives a tithe. How shameful it is that what was taken for granted among the Jews has now become an amazing thing among Christians. And if non-payment of the tithe puts a man in jeopardy with God then, consider how many are in such danger today” (*Homilies on the Epistle to the Ephesians*, chap. 2). A second line of patristic interpretation, more characteristic of the post-Nicene period, sees the Old Testament tithes as an acceptable, though minimal, standard of giving for Christians. Augustine was the chief spokesperson for this viewpoint.

The Catholic Church and Tithes Today

It is clear from the foregoing that tithes were introduced originally to take care of the needs of the Levites/priests in the Old Testament. Should Christians pay tithes to take care of their priests? It is worth noting that Christ did not speak of the need for his followers to pay tithes. Indeed, there is no passage in the New Testament that speaks of the necessity for Christians to pay tithes. There is also no evidence that the apostles or the early church in general insisted on the payment of tithes. The Catholic Church today does not have a law requiring her members to pay tithes. However, if a Catholic wants to pay tithes, he or she can do so. On the other hand, those who do not want to pay tithes should not be seen as doing something wrong or unbiblical.

In the 1983 Code of Canon Law the principle is laid down that the faithful are obliged to assist the Church by providing what is necessary for divine worship, apostolic and charitable works, and the decent sustenance of its ministers (Can. 222). In addition to financial support, the faithful may offer their time and their talents. While the Church has the right to require this support (Can. 1260), it is

more fitting that such offerings be made freely, as in regular Sunday collections or in response to authorized appeals for special purposes.