

CHRISTIAN GIVING

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Article 4.

In the preceding article considerable has been said about the giving of the tenth. Now, the question will naturally arise, "What is the tithe of my income?" It is comparatively easy for some to determine this, for others not so easy. Some things will have to be settled by the individual conscience, unless very strict accounts are kept. For those in business where every item is strictly booked and a record of profit and loss is always available, the matter is not difficult. It is clear that the tithe is one tenth of the net income. The net income is that which is clear profit after expenses have been deducted. Some tithers whom I know do not take out anything for expenses, but tithe the gross proceeds. It is clear that in this case the person is giving more than a tenth. I once pointed this out to a good brother but he was so blest and satisfied with his way of tithing and thought he gave little enough as it was that he continued to tithe his whole receipts without deducting anything for business expenses. Perhaps, to better illustrate what is meant by the "net" income it would be well to suppose a case. If you are a fisherman and you go out and get \$25.00 worth of fish, but you have paid out of money already tithed, \$5.00 for gasoline and oil, then your net gain is \$20.00, so you would pay the tenth of \$20.00 which plainly is \$2.00.

And so with the lumberman. If he sells a thousand feet of lumber for \$30.00, but it has cost him by hired help and other actual expenses \$10.00 to produce this lumber, then his net profit is only \$20.00, and his tenth would be \$2.00.

For men working for a salary or by the day where there are no actual expenses the tithe would be the tenth of the gross or whole amount, without any deductions.

With the farmer the matter is a little more difficult for much of his living is produce which has not been turned into money. In this case the farmer would have to reckon a fair cash value for what he has raised and has been consumed by his household, and then tithe on the basis of this. But where he sells the products of the farm his tenth would be the same as in the case of the fisherman or lumberman. By making a general estimate of the cost of running a house, for a year the farmer could come pretty close to an estimate of the cash value of what his farm has produced, or the proportion that had been consumed in the household.

One thing is certain, the excuse that it would be difficult to determine the tithe, is a flimsy excuse for not tithing, for it goes without saying that if someone offered to pay us ten per cent extra, if we would simply find out and tell them what the amount would be, we would not be long in finding out what our gross profits were and how much the tenth would be. That is, if someone offered us a hundred dollars a year for simply finding out how much we had actually made during the year, how long would it be before we would have that hundred dollars in our pocket.

Someone may ask, "What would a man do if he came out behind, and lost money instead of gaining?" Well, he would simply have no tenth to give, but unless he were an actual beggar, he would still be handling some money and he could deny himself something and give an offering to the Lord, and the Lord would honor his faith and bless him. God always eventually prospers those who tithe but God does not always go by our yearly calendar, so although some one may

be tested at the very beginning of his adoption of the system, in the end, God will bless him.

The question is often asked, "Should I not pay my debts before tithing?" Certainly not. As well talk about not paying the interest on money you borrowed to run your business, because you owe the grocer. Under this rule all one would have to do would be to keep in debt all the time, and he would be free from all obligation to God. The folly of this is easily seen. The universal experience of tithers has been that with the remaining nine tenths they were able to pay their other debts more easily than if they had kept the whole for that purpose. There would be as much sense in saying that I will not give my heart to God till I have had all the pleasure and sin I want, or until every demand of the old world has been met, before giving ourselves to the Lord. No, the Lord comes first always.

To escape giving to the Lord people will do and say more very strange and inconsistent things. I once heard a man say, "I have all I can do to feed my family and clothe them so how could I be expected to give to the church?" He might as well have said, "I have all I can do to get along when all for myself without God, then how expect me to get along with religion and God?" The very fact that he had to struggle to get along made it more necessary that he should deal squarely and give to God, so that he could claim God's blessing and help. How could he expect God to bless him and keep away the doctor when he did not have faith enough in God to honor him with the first fruits of his increase?

I know a preacher that excuses himself by saying that because he his giving his whole life to the Lord, therefore, he is not under obligation to give. I would make comment on this but there is no English expressive enough to condemn it. To say this is abominable is not saying anything. How dare the preacher to expect the people to tithe and to support him if he does not set the example.

I heard of another preacher that used to tithe but he would have his wife to put it into the Sunday offerings so he would get it back again. This is no joke for a brother minister told me that he could vouch for the truth of this. Many that have some convictions along the line of tithing will after all try to "beat" the Lord, and try to work some game to get the most of it back for themselves.

I could mention several more ways that I have noted where even preachers would spend their tenth so they themselves would be the chief gainers but I have sufficiently covered this ground.

I quote the following from another writer: "How shall I tithe?" you ask. Set aside systematically and religiously one tenth of your increase if a farmer or merchant (before taking out your living expenses) or one tenth of your wages and income if a wage earner, a professional or a salaried man or woman, devoting it to the work of the Lord and His Kingdom, separating the tithe money from your own funds fairly and honestly. Holding one tenth of one's income to use at random and distribute as you please is not tithing. Tithing is paying to God one tenth as a recognized obligation for stewardship of God's all. The tithe is the tax or rent we should pay for life and opportunity in the care and development of God's creation placed in our hands. The tithe is holy and should not be used for personal or secular use. The tithe was to be devoted to God. The tithe was sacred. Unpaid tithes brought a curse. Seed rotted in the ground. Cattle died. Pestilence swept the land. Famine grinned at the nation from behind the broken law of the tenth. God so regarded the tithing

system that when Israel failed to pay tithes He counted them back-slidden. He gave the only remedy for such wickedness: 'Bring ye all the tithes into the storehouse.'

It is surprising what a small church can raise for the work if they will adopt tithing. Every church that has tried it has found it an unqualified success. Any ten men can support another man as well as they support themselves. That is to say that ten men earning a thousand dollars apiece can with their tithe give another man a thousand. Now it is generally conceded that it costs at least a thousand dollars to support the average family for a year. Any church of thirty average working members can give a preacher a salary of \$15.00 a week by simply giving the small amount of 50 cents apiece for the week. That would mean only the tenth of five dollars a week on the average. Where is there a working man or woman that does not get as much as that? This is only the wage of the cheapest house servant. And yet we find churches with upwards of a hundred members finding it hard to support a minister. It would seem 50 cents a week was pretty small for a working person to give and yet if that amount was regularly given the pastor could be royally supported and there would be plenty extra for other needs.

When a small boy I heard that a certain man of our community had "signed" \$10.00 for the preacher's salary. To me then it seemed a pretty large amount and this man was looked upon as a large giver, and he was, compared with the most of them, for even two dollars was the limit with some individuals. Now, to look at ten dollars from a few angles. That is the tenth of one hundred dollars. That man no doubt made around a thousand. And taking it by weekly offerings, that would mean just a trifle under 20 cents a week, the price of half a pound of tea. I once knew another man that used to sign twelve dollars towards the support of the preacher for the year. One year I knew him to market at a fair price 600 barrels of potatoes, but that man did not like to hear the preacher talk or preach on tithing, and told one preacher that preaching on giving "would never save a soul". I think different from that and do sincerely believe that when the church wakes up on this line there will be a revival of soul-saving.

I shall conclude this series of articles by quoting from an article in the Herald of Holiness. The writer says: "On my first charge I had this experience. I was a student pastor, preaching in a school house, and my salary was a hat collection, which at times did not pay my car fare. At times I borrowed money from my children's banks to pay my fare. I felt sure that if the people would but tithe we could succeed. But I was afraid to preach on money or anything that seemed to border upon it. I was about to ask the District Superintendent for help, when one day he came to the college and gave a lecture to young preachers. I shall never forget one thing he said that day, i.e., 'If you preachers haven't grit and grace enough to preach on tithing, you ought to starve to death and don't come to me and ask me for help until you have preached on tithing.' I slipped out and went home to pray. I read all that I could find on tithing and made an outline of the text in Malachi, "Will a man rob God?" In delivering the message, I stated, first, that it was God's plan to finance His church by tithes and offerings; secondly, that the New Testament did not change the plan; thirdly, the amounts we should tithe, where it belonged and the blessings promised. I concluded with a thunder and lightning warning that if we did not tithe we were thieves and rob-