

Tithing

(Ah, the good old days!)

The Old English word *tithe* means “a tenth” and referred to the tenth of one’s annual income or produce given, either in kind or money, for the support of the church, the clergy and the poor.

It’s roots go back much further than the age of “Old English”, back in fact to biblical times and the Mosaic Law – the law given by God to Moses. *The Jerome Biblical Commentary* explains: “The practice of tithing provided for the needs of the Levites [the Old Testament priests] as well as for the poor.” In the book of Numbers it says: “To the sons of Levi I give as their inheritance all the tithes collected in Israel, in return for their services, for the ministry they render in the Tent of Meeting.” (18 v21] The people were required to give ten percent of their produce to support their priests who, because of the religious duties they performed, were unable to adequately support themselves and therefore the people supported them in exchange for the religious services they provided.¹

The book of Numbers offers a little more on the subject of tithes: “When you receive the tithe from the sons of Israel which they must pay you...out of this you are to set aside a portion for God, a tithe of the tithe. This is to take the place of the portion set aside that is due from you.” So the people paid the priests’ tithe also. “After you have set aside (this portion for God)...you may consume (these gifts) anywhere, you and your people; this is your payment for serving in the Tent of Meeting.” [from 18 v 29-31]

Deuteronomy, in mentioning a three-year tithe, introduces the concept that the tithes were not for the priests only, but were also for the support of the poor and needy. “At the end of every three years you must take all the tithes of your harvests for that year and deposit them at your doors. Then the Levite, the stranger, the orphan and the widow who live in your towns may come and eat and have all they want.”

The idea of being required (by God) to give a tenth of whatever you had managed to raise or produce each year might strike us as somewhat severe, especially if we work out what that would mean for our annual giving to the Church today! - a point we’ll come back to later. And it would seem that the people in Old Testament days weren’t too thrilled either because abuses began to creep in. Only healthy animals were supposed to be offered as tithes, chosen by a process of impartial selection. In Leviticus it says: “In all tithes of flock or herd, the tenth animal of all that pass under the herdsman’s staff shall be a thing

¹ A link with what Jesus said to his disciples [Luke 10 v 7] about the support they had a right to receive in exchange for the ministry they were carrying out.

consecrated to God; there must be no picking out of good and bad, no substitution. [27 v 32-33]. However, by the time of the prophet Malachi, the people obviously thought they could - no pun intended - pull the wool over God's eyes and so he had a few things to say to them through Malachi [1 v 8]: "When you bring blind animals for sacrifice, is that not wrong? When you bring the lame and diseased, is that not wrong? Try offering them to your high commissioner, and see if he is pleased with this or receives you graciously."

Moving on in time, the Encyclopaedia Britannica says:

Tithing became obligatory as Christianity spread across Europe. It was enjoined by ecclesiastical law from the 6th century and enforced in Europe by secular law from the 8th century...and in England from the 10th century.² Gradually, however, opposition grew. Tithes were repealed in France during the Revolution (1789). By 1887 the tithe had been brought to an end in Italy. It was abolished in Ireland in 1871 and it gradually died out in the Church of Scotland. In England in 1836 the tithe was commuted to a rental charge and in 1936 (this too) was abolished. New methods of taxation were developed in those countries that provided financial support for the church out of government funds. Remnants of the tithing system do exist, however, in certain Protestant countries. In Germany, for example, citizens must pay a church tax unless they formally renounce membership of a church.

The internet resource 'Wikipedia' states that today: "Many Christians, both Catholic and Protestant, support their churches and pastors with monetary contributions of one sort or another. Frequently these are called tithes whether or not they actually represent ten percent of anything." It would probably be unusually to hear the word tithing used with reference to contributions paid by Catholics in this country for the support of their churches and priests, and I'm sure it would be far from common practice to find anyone actually giving ten percent of their income. The fifth of the Church's precepts – 'You shall help to provide for the needs of the Church' – obliges the faithful to assist with the material needs of the Church, each according to his own ability.³ To which Canon Law adds: "Christ's faithful have the obligation to provide for the needs of the Church, so that (it) has available to it those things which are necessary for divine worship, for apostolic and charitable work and for the worthy support of its ministers." (Can.222) And *The Concise Dictionary of the Catholic Church*

² In England the clergy were maintained in early times by receiving one quarter of the offerings of the laity, the remaining three quarters going to the upkeep of the fabric of the church, the relief of the poor, and the bishop. This system was superseded by tithes, a tenth part of all the produce of the land. Tithes came to be divided into 'great' (main crops such as wheat, oats, etc) and 'small' (minor produce such as lambs, chickens, etc). The tithes of some parishes came to be appropriated to monasteries, or transferred to lay proprietors who were then bound to provide and endow a clergyman to reside in the parish and perform the ecclesiastical duties. (*The Concise Dictionary of the Catholic Church* and *Cassell Dictionary of Christianity*)

³ *Catechism of the Catholic Church* (para 2043)

says: “While some have held that the payment of tithes is demanded by Divine law, being specifically ordered in the Old Testament and implied in the New, others have argued that it is for the Church to decide about methods of payment and that the Divine law is not broken if tithes as such are abolished, provided that there are offerings sufficient to maintain the practice of religion.”

It probably has to be said that the average person’s level of giving in the Sunday collection is far from realistic. For too long people typically dipped into their pocket or their handbag when the collection plate arrived and gave the loose change that they found there. When envelopes and covenant schemes were introduced, the hope was that people would review their level of giving and be willing to commit themselves to giving more realistically, especially when this promised an additional refund to the parish from the taxman. But many were reluctant to sign a covenant form that committed them to pay the promised amount each year (the Inland Revenue requiring the total to be paid if the tax was to be refunded). The current Gift Aid scheme is a little better in that it doesn’t require the aspect of commitment and tax is repaid according to what is given. Even so, levels of gift aided giving need to be realistic (and obviously the more that is given, the more is received from the tax man).

This is also true for those, usually the majority, who are not signed up to Gift Aid and who continue to give through envelopes or from their pockets. For someone to give fifty pence or even a Pound or two is simply not realistic these days – even for someone on a fixed income. If we work out what our own weekly cost of living is and how much we spend on ourselves, is what we are giving back to God (in thanksgiving for this providence) in the collection each week realistic compared to that figure? Another helpful indicator is to take the annual operating costs of the parish (indicated on the Parish Financial Return, the annual financial statement produced for the diocese - and which should be published in the parish given that it is your money after all) and divide that figure by the number of adults at Mass each Sunday. That will provide the minimum figure that each person needs to give during the year if the operating costs of the parish are going to be effectively and realistically met.

Let’s look at the situation another way: what is it that you are paying for? You are contributing to the cost of having a church building in which to worship as a parish family. You are paying for the support of your priest(s) in order for him to be available to celebrate the eucharist and the sacraments with you and to serve your other spiritual and pastoral needs. You are making it possible to provide charitable support to the poor and needy of the community as and when such needs arise. You are also helping to support the diocese through the availability of excess parish funds centrally funded. Are we giving enough, therefore, to make all of this possible?

Few priests relish having to talk at Mass about levels of giving, and perhaps it could be argued that if tithing was still mandatory few would have to! It is perhaps because what we give toward the operating costs of our parishes is voluntary nowadays that many parishes are struggling - there are no guidelines anymore. Even though, perhaps years ago now, people may have set out with the best will in the world to give generously at the time, they may not always have adjusted their giving as time passed and costs inevitably increased. As a result what they are giving is no longer realistic at today's prices. In an ideal world people would hopefully realise this and give in proportion but, as a thought, how many would be willing to give a tenth of their income – even a joint income – as in days of yore?

In his second letter to the Christian church in Corinth [9 v 6-12] St Paul writes:

Do not forget: thin sowing means thin reaping; the more you sow, the more you reap. Each one should give what he has decided in his own mind, not grudgingly or because he is made to, for God loves a cheerful giver. And there is no limit to the blessings which God can send you – he will make sure that you will always have all you need for yourselves in every possible circumstance, and still have something to spare for all sorts of good works.

And just a final thought: giving isn't just about money. We are also encouraged to give of our time and talent in service of the Church, our parish and the gospel – something that is less easily given a monetary value and which, in fact, is *invaluable* in terms of the contribution that it makes to the life of the parish. Lay ministry, lay involvement, collaborative ministry, whatever we call it, needs *our* participation and commitment. If everyone leaves everything to somebody else, nothing will ever get done. Every parish needs people to invest themselves – whether financially, spiritually or pastorally. We may not have monetary tithing anymore (though there's no rule against it!), but how about at least one-in-ten parishioners being involved in the life and needs of their parish, possibly even to the extent of a tenth of their normal working time? How dramatically might that boost the vitality of the average parish? How about being that one-in-ten?

* * *

Fr Neil McNicholas