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# A DISCOURSE UPON THE OBLIGATION OF TITHE

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J.B. CARDALE

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PETER SGOTZAI . AM KIRCHBERG 24 . 64743 BEEFELDEN

## A DISCOURSE UPON THE OBLIGATION OF TITHE

The contributions of the faithful in the Christian Church are all voluntary, in the sense that if withheld they are not to be enforced by penalties. It is contrary to the spiritual character of the Church, and to its proper relation to the kingdoms of the world, to enforce money payments, or other transactions touching this world's goods, either by appeal to the laws of the State, or even by spiritual penalties. The kingdom of Christ in this dispensation is "not of this world."

On the other hand. the payment of Tithe is obligatory in conscience upon every man: to withhold it, is an act of unrighteousness. God has taught us in the word of Prophecy, and in the doctrine of Apostles, that the tithe of our increase is not ours to give or withhold: „The tithe is the Lord's.“ It is that portion which "the most high God, the possessor of heaven and earth," hath reserved to Himself, in giving to us the fruits of the earth and the produce of our labour freely to enjoy. It is the firstfruits of our increase, which ought to be rendered to God before we dare to take to ourselves the residue. If a man withhold more than is meet in his voluntary offerings, he is deficient in charity. If he withhold his tithe, he is guilty of robbery; not, indeed, of a robbery of which human law

during this dispensation ought to take cognizance; nor in the forum of conscience, speaking of it as a subject of Divine law, is it a robbery of any individual man, or of any class of men - the clergy or others: but it is a robbery of God, for which God will surely bring the guilty to judgment.

This duty, which God has brought to the remembrance of the Church at a time when it is universally falling into disuse and oblivion, is very plainly attested in Scripture, and even in the early traditions of heathen nations. The account in Genesis, chap. xiv., of Abraham meeting Melchizedek, and giving him tithes of thie spoil, is familiar to us. So also the vow of Jacob at Bethel, who, when God had revealed Himself to him, and had promised to fulfil to him the covenant made with Abraham, employed the very same form of expression which we find employed in the narrative of Abram and Melchizedek: "Of all that Thou shalt give me, I will surely give the tenth to Thee."

There are those (including several primitive fathers) who have entertained the opinion that Scripture contains even an earlier reference to the obligation to pay tithe: and that the cause of the non-acceptance of Cain's sacrifice, and the way in which Cain's unbelief was manifested, was not, or at all events not so specifically, the nature or quality of the

sacrifice, but rather a deficiency in quantity or proportion: in other words, that Abel was righteous in his sacrifice, because he brought the full amount, the separated tithe of his flocks; and Cain was unrighteous because he withheld the due portion, or first-fruits of the produce which God had given to him. There is certainly nothing in the Hebrew text to show that Cain was rejected because he did not bring an animal. It is indeed noticeable, that the offering accepted in this instance was animal, and that rejected was of the fruits of the earth. But these fruits have always been recognised as proper and suitable oblations: Cain brought of such fruits as he had, of the increase which God had bestowed upon him<sup>1</sup>. That Cain's sin consisted in not bringing a sufficient proportion receives some countenance from the Epistle to the Hebrews (xi. 4). St. Paul says, "By faith Abel offered a fuller sacrifice (πλειονα θυσιαν) than Cain, by which he was testified to that he was righteous, God testifying of his gifts."<sup>2</sup> In this passage, the word

<sup>1</sup> "Cain brought of the fruit of the ground an offering unto the Lord." "The Lord had respect unto Abel and his offering." The Hebrew word rendered "offering" in both these passages is „Minchah - מִנְחָה"; which expression, when used to denote a specific offering, signifies a meat-offering; or, when used more generally, signifies an offering made to propitiate a superior, whether God or man.

<sup>2</sup> „Fide plurimam hostiam Abel quam Cain obtulit Deo; per quam testimonium consecutus est esse justus, testimonium perhibente muneribus ejus Deo."—Vulg.

“righteous,” coupled with “fuller sacrifice,” is remarkable. In the same respect, equally remarkable are the words of St. John (1 Ep. chap. iii.) where, after connecting together righteousness and the love of our brother, he says, “Not of Cain, who was of that wicked one, and slew his brother: and wherefore slew he him? Because his own works were evil, and his brother’s righteous.” In the original Hebrew, the meaning of the 7th verse (of Gen. iv.), in which the sin of Cain is adverted to, is confessedly obscure; but this obscurity would be to some extent cleared, if we could depend upon the Septuagint, in which the Lord, in exhorting with Cain, is represented as saying, “If thou hast rightly offered, but hast not rightly divided, hast thou not sinned?” The text is thus quoted, both by Clement of Rome, the earliest authority not included in the canon of Scripture (ad Cor. 4); by Irenaeus, at the close of the second century (adv. Haeres. iv. 34); by Tertullian, and others. Tertullian expressly says (adv. Jud. ii.) that “Cain’s sacrifice was rejected because he had not rightly divided”; and at a later period, at the Council of Seville (A.D. 590), it was declared that whosoever did not pay tithes of all, “would be liable as a thief and a robber to the plagues inflicted upon Cain, who divided not aright.”

Without questioning the accuracy of the Hebrew text, we may freely deduce that both the Greek trans-

lators, who were Jews, and the early fathers, who were Christians, understood from this passage, that the unbelief of Cain was manifested in his not rightly dividing and separating to God that portion of the produce of his labours which properly belonged to God, and which should have been consumed by fire before the Lord; and that the faith of Abel was attested by his bringing up the full portion of the increase which God had bestowed upon him, and so his sacrifice was accepted; God giving witness to him that he was righteous, by testifying of his gifts. “God taught Adam” (said an old writer, commenting on this passage<sup>3</sup>) “how to worship Him, and Adam taught his sons to give tithes and first-fruits.” And let me remark, that there is to be observed in Scripture a great connection between the first-born, firstlings, and first-fruits (as distinguished from first ripe fruits), as may be gathered from our subsequent remarks, and the tithes or tenth of the produce, all of which were alike dedicated to the Lord. The term first-fruits does not indeed exclusively apply to tithe: but all tithes are first-fruits; separated in the first place, before the nine-tenths could be enjoyed.

But whatever be the right interpretation of this passage in Genesis iv., we may fairly ask the ques-

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<sup>3</sup> Hugo de S. Victore in Gen. iv.

tion, How it should be that both Abram, and Jacob should adopt the same rule and fix upon the same proportion for their offering! Abram meets Melchizedek, who blesses him in very remarkable terms:

“Blessed be Abram of the most high God, possessor of heaven and earth.” And then it is said that Abram “gave tithes of all.” Why should it be the tenth? Again, God reveals Himself to Jacob, and renews with him the covenant He had already made with Abraham; “In thee and in thy seed shall all the families of the earth be blessed,” as though He should say, and in effect He did say, “Thou shalt be heir of that earth of which I am Lord and possessor!” And Jacob vows: “Of all that Thou shalt give me, I will surely give the tenth to Thee !” Why again the tenth? These occurrences were both long prior to the law, and consequently receive no explanation from that quarter. The only probable - may we not say possible! - explanation is, that both Abraham and Jacob acted on one common principle or ground of action, namely, the belief that the tenth was Gods portion - a belief which could only have originated from the fact, that the dedication of the tithe to God was His ordinance from the beginning, communicated traditionally from father to son. This supposition alone satisfactorily accounts for the traces of the same observance among ancient nations widely separated from each other. In

some the tithe being dedicated to their gods, in others their kings claiming it as their own due. Of this last practice, which, as a testimony to the setting apart of the exact proportion of one-tenth is equally valuable with the former, we have proof not only from uninspired authors<sup>4</sup>, but also from Scripture; for, when the children of Israel rejected God, and desired to have a king like the nations around them, Samuel forewarned them: “This will be the manner of the king that shall reign over you - he will take the tenth of your seed and of your vineyards - and the tenth of your sheep.” (I Samuel viii. 11, 15, and 17.)

Coming then to the law given by Moses to the children of Israel, we find that the separation of tithes is no new institution hitherto unknown. In this respect, as in many others, the Law revived in Israel an institution which had been observed by their forefathers, though possibly perverted in the general corruption of the heathen. Tithes had been paid by Abraham. If Jacob fulfilled his vow, as beyond a doubt he did, his Sons must have observed him year by year consecrate and devote the tenth of all that

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<sup>4</sup> A sufficient number of instances of the payment of tithe by Gentiles, although by no means all that might be adduced, will be found on reference to Spencer *De Legibus Hebraeorum*, lib. iii, c. 10, and to Mountagu's *Diatribae*, referred to therein.

God gave him to God's honour and service; consuming it, no doubt, by way of sacrifice; for, in the absence of God's representative commissioned to receive it, there could be no other way of giving to God the tenth. And if, while the children of Israel sojourned in the land of Egypt, this, like other primeval institutions, fell into desuetude, it is very improbable that it was altogether forgotten. The occasional practice and the continual tradition of Jacob's vow must have continued amongst his descendants.

The way in which the subject of tithe is introduced in the last chapter of Leviticus is also to be noticed. After treating of things voluntarily devoted to the Lord, with the rules for the redemption of them, and adverting to the first-born of beasts (which would not be voluntarily devoted, they being already the Lord's), we are told not by way of injunction, but of declaration, that all the tithe of the land "is the Lord's: it is holy unto the Lord"; and redeemable only by adding to the value an additional fifth part: and then it is declared that the tenth of the herd and of the flock is the Lord's, and absolutely irredeemable. There is here, therefore, no enactment of a new law, imposing on Israel that they were to pay tithes. The Lord claimed them to be His, placing them on the same footing as the first-born, and as things devoted. And when, at a subsequent period, He prescribed the

manner of their disposal, He commanded them to be paid to Levi, a tribe which he had taken to be His own in lieu of all the first-born of Israel.

The method, therefore, in which the separation of tithes was renewed under the Law, gives further testimony and confirmation that the payment of tithes is an aboriginal institution, of perpetual obligation upon the faithful. If obligatory before the Law, and if again this obligation was recognised under the Law, much more is it obligatory on Christian men under the Gospel. In matters of righteousness and self-sacrifice Christians are to excel, and certainly not to come short of, the righteousness of those who lived under previous dispensations. A Jew willingly dedicated the tenth part of his increase to God, besides the second tithe dedicated to God's service as peace offerings, and besides all the other oblations and offerings - some of them obligatory and some customary - and would have failed in righteousness towards God ("robbed God" is the Scriptural phrase) if he had kept back his tithe. Can it then be supposed that a Christian is not equally bound? I can understand the mistaken reasoning of those who say that we, who are spiritual, ought to disembarass ourselves of this world's goods, and to give up all: but I cannot understand how - retaining this world's goods - we should suppose ourselves freed from liability to dedicate to

God that portion at the least which was paid by Abraham the father of the faithful, and by Jacob, whose surname is Israel, and which God Himself claimed from their descendants as His own.

It is sometimes said that there is no injunction for payment of tithes by Christians in the New Testament. I hope to make it plain to you that there is very express doctrinal instruction on the subject. But if there had been no such instruction to be derived from the New Testament, the weight of the objection grounded on such an omission would have been very slight. For, first, if the true worshippers have at all times acknowledged this obligation, there could be no occasion specifically to repeat the enforcement of this particular duty. Secondly, regarding it as forming a part of the general system of government and discipline, we must remember that the laws of government and discipline are not systematically laid down or particularised in the New Testament. And, thirdly, as to this particular obligation, there was no room or opportunity for practical injunctions to individual Christians to pay their tithe seeing that in the church in Jerusalem the tithes were still due, and must be paid to the Levites; and that both then, and subsequently for a considerable period, Christians recognised the obligation of not merely dedicating the tenth of their increase, but so far as was needed the whole of their

substance, to the service of God in the Church. Such is the testimony of Justin Martyr (Apol. ii. p. 61); Irenaeus (adv. Haeres. iv. 34); Tertullian (Apol. c. 39); and such is the argument of Irenaeus in the passage referred to.

But, as I have already said, it is not true that the doctrine of the obligation of tithes is not to be found in the New Testament; for it is very distinctly contained in the 7th chapter of the Epistle to the Hebrews. Any one who will patiently and impartially weigh the Apostle's argument in that chapter, must be convinced, that tithes are to be paid to Christ as Priest and King, the true first-born of all creation, and by inheritance and by God's appointment Lord and heir of all things. We need not here stay to consider who Melchizedek was. Whether, under that symbolic name, we have Shem, the first-born son of Noah, in whose line the priesthood and the supremacy over all nations is ultimately to be exercised, when the words of promise to Abraham and his seed, contained in all the prophets, shall be fulfilled. Or whether, under the form of Melchizedek, the Son of God revealed Himself to Abram; as on other occasions He vouchsafed to manifest himself both to Abraham and to others, as the Angel of the Lord. Or whether we limit ourselves to the bare historical fact, that Abram, on his return from the slaughter of the kings, was met by a certain

king of Salem, named Melchizedek, who (we know not by what law or what means of ordination or appointment) happened also to be the priest of the Most High God. Whatever be the truth on this point, it is obvious, from the Apostle's words, that the ground on which Abram, who by promise was heir of the earth, on this occasion paid tithe to Melchizedek was, that Melchizedek was made like unto the Son of God, who alone liveth for ever, and is the heir of all things, whether in heaven or in earth. Levi, the Apostle tells us, although he dies, receives tithe of his brethren, the descendants equally with himself of Abraham. But he of whom it is testified that he lives - he that is brought before us in Scripture as being without parents, and without descent, as having neither beginning of days, nor end of life, as made like unto the Son of God, and abiding a priest continually, receives tithes not from Gentiles merely, but from Abram himself, and from Levi in him. And the conclusion is inevitable - that He who is High Priest after the order of Melchizedek is entitled to receive tithes from all true worshippers, Jew as well as Gentile; if even from Jews, much more, if possible, from Gentiles. Abraham was the heir of the world by promise; and being so, it is impossible to conceive any ground on which Melchizedek should receive tithes from him, except that the priesthood of Melchizedek was identical with the priesthood of the Lord, who is heir of all things: and

that as Levi receives tithes from Israel, so the Lord receives tithes from all. It is manifest, therefore, from the reasoning of the Apostle, that the tithes of all possessions are the rightful due of Him who is made Priest after the power of an endless life; and all those who acknowledge His priesthood are self-condemned, if they refuse to Him the tithes of all they have. Levi, under the law, received tithes from their brethren, the descendants of Abraham, because they fulfilled towards their brethren on earth that office which the Priest after the order of Melchizedek, made higher than the heavens, fulfils for us within the veil, whither our forerunner hath entered for us. In other words, the reason for which, and ground on which, the Tribe of Levi were entitled to receive tithes from Israel is, that the High Priest who lives for ever is, and ever hath been, entitled to receive tithes from all (Heb. vii. 6,7).

The argument resolves itself into this. We know that Christ our True and only High Priest, made after the power of an endless life, is in the heavens, presenting before the throne of God the adorable sacrifice in which He is both Priest and Victim, and making intercession for us. But He is also, by the Holy Ghost, present in the Church on earth; and He exercises his priestly functions in the congregations of His saints, by those whom He sends forth and ordains, as He

was sent forth and ordained by the Father. The conclusion is obvious, and those who deny it are driven to the dilemma, either of denying, in contradiction to the Apostle, that the High Priest that abideth continually is entitled to receive tithes; or else, of admitting the Divine obligation of tithes, and yet of asserting the impossibility of ever discharging the obligation. Those, on the other hand, who acknowledge the presence of the High Priest in the Church, and His ministrations through those whom He sends to be ministers of the Spirit and stewards of His mysteries, will thankfully recognise His representatives, as Abram recognised His representative of old, and will give Him "tithes of all."

Such being the argument in proof of the obligatory nature of tithes, we need not be surprised that the earliest doctors of the Church taught the perpetual obligation of them; or that the same doctrine has been always held by the Church in theory. Origen, Jerome, and Augustine give their testimony to the same truth; and the testimony of Augustine extends to the practice of the early Church. He explains in one passage (Homil. 48) that his own contemporaries failed in this duty, which had been faithfully fulfilled by those who had gone before them. From the time of Augustine, we have still more frequent references to this obligation; and at length, shortly before the

Council of Seville already referred to, at the second Council of Macon (A.D. 585), not only were tithes enjoined, but now was introduced for the first time, so far as can be traced, the unjustifiable practice of punishing for non-payment of them by the spiritual penalty of excommunication. The fifth canon of this Council grounds the obligation of tithes on the Divine laws, "which laws" (the canon states) "the whole multitude of Christian people, for a great length of time, preserved inviolate." The canon goes on to enact the payment of tithes, which should be primarily applied by the priests, "for the use of the poor, and for the redemption of captives"; and ordains that the contumacious should be excommunicated. At a still later date, in the course of the eighth century, the payment of tithes was imposed by the municipal law in France, either by Charlemagne or his immediate predecessors; and about the same period in England, at the Council of Calcuth or Cealchythe (A.D. 787 or 797) - which seems to have been not only an Ecclesiastical Council, but the Great Council or Parliament of the kingdom.

We propose to add a few words upon the subject of the proper application of tithes, which is a distinct and very different question from that of the obligation to tithes. This distinction is perhaps contrary to the general impression; because it has been too much

taken for granted, that the support of the clergy is the sole foundation and motive for the obligation. How far this is the case, will appear yet more distinctly upon further examination.

In the first place, we have already remarked that the practice of dedicating the tithe to God was prior to the law given at Sinai, and could only have been founded on a traditional precept or custom coeval with mankind. We repeat that it is incredible, that Abraham and Jacob should have invented a practice so peculiar, or that they or the heathen nations, in making offerings to their gods, or paying tribute to their kings, should have concurred in adopting by chance this exact proportion. The practice is ancient and widely spread; and yet everywhere assumes the character of a tribute or acknowledgment of subordination, and not of contribution for the support either of priest or king. Melchizedek, indeed, to whom Abraham gave tithe, was priest and king; but their meeting was casual, and the instance furnishes no ground for the supposition, that those tithes, which were of the spoils taken in war, were given for the personal subsistence of Melchizedek. Nor is there any reason to suppose that the tithes dedicated by Jacob or others previously to the law, were the allotted maintenance of a priesthood. In the Patriarchal period, the priestly office was fulfilled in each household by the

head of the household, and formed part of that very birthright of the first-born which Jacob had already purchased from Esau, and which had been confirmed to Jacob by the blessing of his father Isaac. There cannot be a doubt that the meaning and object of the dedication of tithes - both by Abraham, when he gave them to Melchizedek, who was king as well as priest, and afterwards by Jacob, when he fulfilled his solemn vow - was, that they might be employed in the immediate service of God by sacrifices, or in any other way which He might have appointed, and not specifically for maintaining priests; Abraham and Jacob, as we have said, themselves being priests, building altars and sacrificing thereon.

Under the law of Moses, the tithes of all Israel were assigned to the tribe of Levi, which tribe was separated to minister before the Lord in holy things. One family in that tribe were separated to be priests; and the other families in the same tribe were appointed to be ministers, that is, deacons and assistants to the priests. But in considering the appropriation of the tithe to Levi, it is of importance to bear in mind the following particulars: -

The claim, that all the tithe of the land was the Lord's, and that the tithe of the herd and of the flock were holy to the Lord (Lev. xxvii. 30-32), was made at

a distinct time and as a separate matter, both from the choice of Aaron and his sons to serve in the priests' office, and from the rules given for the disposal of the tithe. The command to separate and consecrate Aaron and his sons was given to Moses in the holy mount (Exod. xxviii.) in the third month of the Exodus: Aaron and his Sons were consecrated immediately after the setting up of the tabernacle on the first day of the first month in the second year of the Exodus (Exod. xl. 2, 12, 32; and Levit. viii.): the claim concerning tithe (Lev. xxvii.) was made in the course of the same first month, probably at the close: the tribe of Levi was separated to the service of the tabernacle in the second month of the second year (Num. i. 1 and 49; and iii. 6-13): but the rules concerning the disposal of tithe were not given until a considerable time afterwards, viz., after the rebellion of Korah, Dathan, and Abiram, and the final confirmation of Levi and of Aaron, which events took place probably towards the close of the wanderings in the wilderness, and shortly before the death of Aaron at Mount Hor.<sup>5</sup>

These tithes were claimed by the Lord as devoted and unredeemable things: so that, unless the Lord

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<sup>5</sup> Numb. xx. See also Deut. x. 6,9, evidently a parenthesis, but which seems to show that the events of Numb. xvi. to xix. took place at Gudgodah (Hor hagidgad) and Jotbath (Numb. xxxiii. 32-35).

had subsequently by special enactment shown how they should be appropriated, they must, according to the law of devoted things, have been utterly consumed - that is, by destruction of life as to animals; and as to both animal and other substances, by destruction of the material substance either by fire or by manducation. Let us read Lev. xxvii. 28-33: "No devoted thing that a man shall devote unto the Lord shall be sold or redeemed; every devoted thing is most holy unto the Lord. None devoted, which shall be devoted of men, shall be redeemed: but shall surely be put to death. And all the tithe of the land is the Lord's; it is holy Unto the Lord. And if a man will at all redeem aught of his tithes, he shall add thereto the fifth part thereof. And concerning the tithe of the herd or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord. He shall not search whether it be good or bad, neither shall he change it; and if he change it at all, then both it and the change thereof shall be holy, it shall not be redeemed." Such was the claim of the Lord on the increase of Israel in the land of their inheritance: and it seems clear from this passage, and from the law concerning its disposal (Numb. xviii. 26-32: and Deut. xii. 6, xiv. 22-29, xviii. 1, and xxvi. 12, &c.), that the tithes of all sorts enjoined in the Law were counted to be devoted things, and consequently must be destroyed. The priests and Levites had flocks and

herds of their own, which they kept upon lands attached for that purpose to the towns allotted to them for their habitation (Numb. xxxv. 1-3); but it is clear from the above precepts that they could not use the tithe of grain for seed, or add the tithe of cattle or sheep to their herds or flocks. The tithe given to the Levites, after separating one-tenth for the priests, was to be consumed on the spot. "Ye shall eat it in every place, ye and your households" (Numb. xviii. 31). And the second tithe was to be brought up to the one altar of God - God's habitation (Deut. xii. 5, 6), and consumed there; or if too far, then it was to be converted into money, and so carried to the one place, and there consumed.

The tithes were not only devoted things, but when subsequently the Lord gave directions as to their disposal, the tribe of Levi, to whom they were given, had themselves become included in the same category of "things devoted." The tithe was the inheritance of the Lord; and the tribe of Levi, in a distinct and peculiar manner, which did not apply to the other tribes, was also the Lord's inheritance and possession. When the Lord had slain the first-born of Egypt, He ordained that all the first-born, whether of man or beast, being males, should be the Lord's. Subsequently, he took the tribe of Levi in exchange for the first-born (Numb. iii. 12, 13): "And I, behold, I

have taken the Levites from among the children of Israel instead of all the first-born; therefore the Levites are Mine, because all the first-born are Mine: for on the day that I smote all the firstborn in the land of Egypt, I hallowed unto Me all the first-born in Israel, both man and beast; Mine they shall be: I am the Lord." And this coincident condition of the tithe and of the tribe of Levi is expressed in the words of the Lord to Aaron, when subsequently the tithe was given to Levi (Numb. xviii. 20-24): "Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel. And behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity. It shall be a statute for ever throughout your generations, that among the children of Israel they (i.e. the Levites) have no inheritance. But the tithes of the children of Israel, which they offer as a heave-offering unto the Lord, I have given to the Levites to inherit; therefore, I have said unto them, 'Among the children of Israel they shall have no inheritance.'" Although, therefore, it be said that the tenth was given

to Levi for an inheritance, for the service which they served in the tabernacle, the meaning of the whole passage is evidently that the tithe which was already the Lord's, which is His perpetual portion, is given to Levi for their inheritance ("I am thy part and thine inheritance") in exchange for their twelfth part in the common inheritance of Israel: and this exchange was made, because the tribe of Levi had been exchanged for the first-born; and so it fell to the Levites, as the adopted first-born, to perform the Service in the tabernacle, which according to the primitive and patriarchal rule, would have been the charge and duty of the natural first-born. It will be observed, therefore, that the law of Moses recognised and carried out the original principle of the patriarchal dispensation - that the priesthood should be the birthright of the first-born, actual or adopted. It contained also this principle, that the first-born of Israel were the Lord's, His devoted ones; and to them, as to the Lord, the true worshippers in Israel were to pay their tithes. The tithes, devoted things, were paid to the Lord's devoted ones. The Lord's portion in Israel is their inheritance.

The assignment of the tithe to Levi, moreover, was part of the municipal law, and part of the municipal arrangement of the nation, when settled in the land of their inheritance. Levi, as one of the twelve tribes of Israel, would have naturally taken one-

twelfth of the inheritance of Israel. But, when thus separated to be the Lord's portion, instead of taking the twelfth of the land with its advantages, they were assigned one-tenth of the produce, which they were bound to consume, without putting the same to any productive use.

Such being the law of appropriation in Israel, let us proceed to consider the bearing of our investigations upon the disposal of tithe in the Christian Church.

We have learned from the New Testament, that tithes are payable to Christ, the Priest after the order of Melchizedek, the Priest after the power of an endless life. The obligation, therefore, to pay tithes, which, we have seen reason to conclude, bound the true worshipper before the law and under the law, continues to bind also the Christian. It does not, however, follow, nor is it anywhere prescribed in the New Testament, that tithes thus paid in the Church are to be applied to the maintenance of the clergy. The Apostle Paul tells us that "the Lord hath ordained, that they which preach the Gospel should live of the Gospel;" and in another place he enjoins "him that is taught in the Word to communicate to him that teacheth in all good things." But whether this obligation to support the ministers of the Gospel is to be

satisfied, wholly or in part, by the payment of tithes, must depend upon a previous question, namely, whether Christ, to whom the tithe is due, hath ordained that the tithe is to be applied to the maintenance of the clergy. There is no cause precedent, or a priori ground, on which we can conclude that tithe is to be applied to the clergy: for, the appropriation of the tithe in the Christian Church to the maintenance of the clergy cannot, I think, be deduced with any certainty from any part of holy Scripture.

Tithes were dedicated before the Law; and, in the instance of Melchizedek, they were given to the priest of God. But the mere fact that they were given to him that is priest, cannot prove that they were paid to him for his maintenance, or for any other purpose than for the service of God in the duties of the priestly office, whether for sacrifices or otherwise.

Tithes were paid under the Law; and they were applied to the maintenance of priests and Levites. But, first, I have adduced reasons which lead to the conclusion that they were instituted, or rather re-established, upon the simple principle that they were God's consecrated portion, dedicated as devoted things, not for reproduction, but for consumption. And, secondly, although it was afterwards appointed that the specific way in which they were to be con-

sumed was as food to the priests and Levites; yet, regarded in the lowest point of view, namely, as part maintenance of the priests and Levites, and taking into consideration the restrictions upon their use, they were but a partial indemnification to Levi of the share in the common inheritance of Israel, which, but for God's provision, would have fallen to them as one of the twelve tribes.

We must indeed admit that Levi and Aaron, receiving no possession of land, but only a portion of the produce, were exempted from the labour of cultivating the land for their own maintenance, and so were set free to give themselves up to their sacred duties—a principle which is obviously capable of universal application, and would lead us to anticipate the rule of the Apostle, that they who preach the Gospel should live of the Gospel; and that they to whom they minister should communicate to them the things necessary and convenient to life. But the force of this argument is nullified by the consideration that Israel was under a theocracy: that God was their legislator: that by the municipal law of the state, the tribe of Levi and the family of Aaron were instituted to be an hereditary priesthood: and that by the same law, the whole land of the national inheritance was divided among the other tribes to the perpetual exclusion of Levi, to whom the tithe was allotted as their inheri-

ance, in lieu of the twelfth share which they would otherwise have taken. These laws are altogether inapplicable to the Church of Christ. The clergy hold no hereditary office in the body politic; neither is there any warrant in Scripture that they should form a permanent corporation, recognised as a constituent part of the body politic, in any nation, or in all nations. In whatever nation this is the case, it is simply the consequence of the municipal law peculiar to the nation. There is no law of God enacting or authorising it. On the contrary, our Saviour hath said: "My kingdom is not of this world." We Christians are indeed under a theocracy. But we are under a theocracy as citizens of the Jerusalem above; not as citizens of any earthly state. Scripture nowhere enjoins that the king should be minister of the Church, or that the ministers of the Church should be officers of the body politic, "In the Church, the king receives the sacraments and blessing of God as other men. In the State, the baptized ministers and people must obey." And if we could suppose that the national laws and statutes of Israel were obligatory on Christian nations, as bodies politic, the clergy, if they took the tithe under the Levitical law, must at least comply with the injunctions and conditions of the Levitical law. It is clear that the payment of tithe to the tribe of Levi was conditioned upon the exclusion of Levi from the common inheritance; and those who do not comply with that

condition, cannot possibly claim the tithe as their possession, because in Israel it was paid to Levi.

So far, then, as the argument from Scripture extends, there is no ground for concluding that the tithes are to be paid to the clergy for their maintenance; except we may draw the inference from these two facts, namely, that Christian men are bound to pay tithes to Christ, the High Priest and King; and that Christian men are bound to supply to the clergy such maintenance as may enable them to give sufficient time to the duties of the sacred ministry. But these two duties are, from all that appears from Scripture, distinct; and there is an essential difference between the respective characters of these obligations. The tithe is not ours, but God's. It is God's rent. In paying it, we acquit ourselves of a debt; neither have we any choice as to the amount. It is one-tenth of our increase, neither more nor less. But the duty of providing for our ministers is a general duty; and the proportion to be borne by each individual, and the mode of discharging it, are not prescribed, and must depend upon the comparative affluence or poverty of each contributor, as well as the liberality and willing-heartedness of the whole body of believers.

Moreover, the rites and sacraments of the Church are not administered for fee or reward, profit or emolument. The clergy have no right to withhold them. Freely they have received, freely they are to give. If the laity withhold support, the clergy must indeed work for their bread; but, to the extent of their ability, they must still fulfil the duty of ministers of Christ and stewards of God's mysteries. Whatsoever, therefore, the clergy receive to enable them to live, is not the result of a bargain or contract; nor do they receive it by way or pay, or salary, or due. It is God's benefice. If provided by means of the tithe, it is supplied from that which is God's; if otherwise, and so far as it is provided by the free-will contributions of the faithful, it is supplied by man, as the instrument in God's providence, out of the abundance which God bestows upon him.

But then, in the last place, if the duty of paying tithes to the Lord, the Apostle and High Priest of our profession, is incumbent on Christian men; and if there be no revelation of the mind of the Lord in holy Scripture, as to the way in which tithe in the Christian Church is to be disposed of, the question occurs - By what means are we to ascertain His mind? Has He left Himself without any means of communicating His mind? Is there no ordinance in the Church, through which the difficulty may be solved? To this a

ready answer presents itself. In the first days of the Church, in Jerusalem, the Jewish converts, who, until the capture of Jerusalem, were undoubtedly subject to the law of Moses, were bound indeed to bring up their tithes to the priests, who were appointed to minister in the temple; but as to their remaining possessions, they sold their lands, so far as the law permitted them, and they brought up the price of them, and laid the whole at the feet, and placed it at the disposal, of the apostles, - of those sent forth immediately by Christ, as He had been sent forth by the Father. If the apostles have the disposal of all, when the necessities of the Church require the sacrifice of all, it is to the apostles that the faithful will look for the proper administration of their tithes and offerings.

For, in constituting the Church, the Lord has set ordinances therein, by which He reveals to the faithful His will concerning all things which it behoves them to know. By the words of prophets He gives light, and by apostles He gives commandment. And therefore from apostles, whom He inspires with the spirit of wisdom, and whose understanding He enlightens through the prophetic ministry, and from them alone in the Christian Church, are we to expect the proper directions regarding the disposition of tithe. Those directions we have received from them, God in His mercy having restored them to us; and

under their directions the tithes have been hitherto appropriated to the support of the ministers required for the service of the Church: nor is it to be anticipated that this general destination of the tithe will be altered, whatever alterations may be made in the details, into which details this is not the place to enter.

But whatever be the past or the future appropriation of tithe, you will readily acknowledge - if, indeed, I have succeeded in conveying to you my convictions regarding the principles upon which tithes are paid by us - that we are in God's hands in regard to the payment and the appropriation of tithe. For the nature of this payment on our part is such, that the tithes are and must be at the absolute disposal of Almighty God, to do with them as He shall see fit from time to time and at any time to direct. They are not, as under the Law, the possession or inheritance of any one - priests, ministers, or others. No one has any antecedent or continuous claim upon them. And, therefore, so long as the Lord directs that they shall be applied for the necessary occasions of the ministry, so long they are an aid to the faithful in the discharge of that other and permanent duty to provide for the proper maintenance of the clergy: but if the tithes cease to be applicable to this purpose, the duty of providing for the clergy is an abiding obligation on those to whom they minister, and must still be ful-

filled by them, even though no longer assisted through means of the tithe.

The following are the conclusions to which our examination of this subject has led us:-

The tithes of our increase are not our own, but the Lord's. We do not separate them by compulsion under terror of human laws (such human laws must stand on their own basis; there is no authority for them in the word of God); but we understand by faith that God reserves our tithes unto Himself, and hath ordained them to be Christ's, as Priest and King. Therefore, in obedience, we bring them up unto Christ, by bringing them to the apostles, as the representatives of Christ in His absence.

As the tithes of our increase belong to Christ alone, and He declares His mind to the Church only through apostles and prophets, therefore we cannot acquit ourselves of our debt in respect of tithes, by merely separating and disposing of the tenth of our increase in ways chosen by ourselves, or enjoined by the municipal law, whether the same be applied to the support of the clergy, or to any other charitable or pious purpose. As to tithes enjoined by the municipal law, we are bound to pay them on the same ground as we pay any other legal tax or obligation, and no other

ground. They are a deduction from our income - a rateable charge upon landed property. They are no payment of tithes to the Lord. And as to the tenth of our substance, which of our own choice we separate and dispose of, this is not paying them to Christ, the Priest after the power of an endless life, ever present in the Church by the Holy Ghost; although we do not doubt, that if we do this out of duty and obedience to God and His Christ, and in ignorance of the better way, our willingness is accepted, "according to that a man hath, and not according to that he hath not."

The apostles are put in trust by Christ, and they are responsible to Him for the right disposal of the tithes. Hence they are responsible to Him, that they seek to have divine light and godly counsel from all those who are given to them as God's ordinances for these ends; and then, that they lay down principles and rules for the distribution of tithes. They are further responsible, that they commit the actual distribution to the proper ministers, withdrawing themselves as far as possible from the serving of tables, and giving themselves to their own proper duties; but taking care, by good oversight, that the proper ministers herein fulfil their duties.

The clergy have no original or statutory (I speak of the statutes of Christ's kingdom) claim to tithes, or

to any other mode of remuneration or pay for their services. Whatever they may receive as clergy, either from tithes or other sources, it is God's benefice and dependent upon His will, and not upon the will of man. And if they regard the moneys, or other aid, which as clergy they receive, to be in any way their due, they reject their spiritual and heavenly standing in Him who abides at the right hand of the Father, and assume the lower standing of being members of a worldly profession. There is, therefore, no contract, there is not even any privity, between those who pay tithe, and the clergy, who may now or hereafter be maintained from tithe. The people bring up their tithe to God's altar: it is due to God. The clergy receive their necessary maintenance from God's altar: the benefice comes from Him, and not from man.

It follows that those who bring up their tithe to the apostles have, in doing so, discharged their duty; and it is no part of their duty to control or to investigate the particulars of the subsequent disposal of them. If they were to exercise control over, or to require an account of, the specific disposal of the tithes, it would prove that they paid tithes not as God's due, but as a free-will offering. It is the duty of the apostles, and they are responsible to God, to see that the tithes are disposed of faithfully, according to the mind of Christ.

Lastly, the paying of tithes by Christian men, and the disposing of tithes by the apostles of Christ, are acts of faith, which can only be fulfilled in faith, and of which the fulfilment must rest between God and the consciences of those who are respectively bound to fulfil these several duties.