

Key Quotes for the Biblical Tithe and Tax

R. J. Rushdoony has written, *The tithe or tenth appears very early, long before Moses; when Abraham tithed (Gen. 14:20; Heb. 7:4,6), it was apparently an established practice, so that its origin may go back to the original revelation to Adam... The rabbis and many orthodox scholars distinguished three tithes... a first tithe, the Lord's tithe (Num. 18:21-24), which went to the Levites, who rendered a tenth of this to the priests (Num. 18:26-28); a second tithe, a festival tithe to rejoice before the Lord (Deut. 12:6-7; 17-18); a third tithe, a poor tithe, every third year, to be shared locally with the local Levite, the stranger, the fatherless, and the widow (Deut. 14:27-29).* (The Institutes of Biblical Law, The Craig Press, 1973, page 52)

Rushdoony has also written, *The tithe has a major social function which needs restoring. It is futile to rail against statism if we have no alternative to the state assumption of social responsibilities. The Christian who tithes, and sees that his tithe goes to godly causes, is engaged in true social reconstruction. By his tithe money and his activity he makes possible the development of Christian churches, schools, colleges, welfare agencies, and other necessary social functions....*

The tithe restores power to the little man. Today, it is the rich man who dominates most causes; his money counts; he can donate a hundred thousand or a million and make his influence felt. But a thousand little men who tithe can far outweigh the rich man. They can keep a Christian cause from being dominated by a handful. Tithing is the way for the little man to have power with God's blessing. (Tithing and Dominion, Ross House Books, 1979, pages 8-9, 5)

(Walter Brueggemann in Theology of the Old Testament as quoted in Toward a Theology of Taxation by Robert Fugate, p. 21) - *"The centralized government is in principle exploitative, usurpatious, and self-serving. We may say that this recognition is fundamental to a biblical critique of power... It became in Israel, as elsewhere, an engine for preference, privilege, monopoly, and self-indulgence. In its material practice, then, the monarchy was often seen to be inimical to the purposes of Yahweh."*

"This speech (of Samuel)... is the harshest, most extensive criticism of monarchy in the Old Testament... It is one of the most important pieces in the Old Testament on the abuse of public power... The statement reflects what must have been a strongly held view among theological conservatives in ancient Israel who greatly feared centralized government. The culmination of political power and social organization in a state brought with it the redistribution and concentration of wealth, the monarchy of land control, and the nullification of local initiatives for justice and well-being. Ancient Israel had thrived on covenantal localism; monarchy in principle is opposed to such local possibility and initiative and to the vulnerability of covenanting."

Martin Selbrede has written, *The fact remains that God's promise that 'there shall be no poor among you' (Deut. 15:4) was fulfilled in the Maccabean era, when Israel actually had so large a surplus for poverty relief that they could find no poor people upon which to bestow it. It was perhaps the first – and last – time in history that any nation had fully eradicated poverty, and it was done by following the Biblical law of the tithe... What happens when Christians do pay*

all the tithes and do so as God's Word specifies? The state shrinks. It shrinks because the tithe is a key element of Christian self-government. It is the God-sanctioned engine of pushing back against the state by promoting 'the kingdom that cometh not by observation' (Luke 17:20). As Christian self-government grows, as the domain of godliness spreads like leaven in the dough, the coercive sector of society, the state, starts to shrink. (Tithing and DominionI, Arise and Build, a Bi-Monthly Newsletter of the Chalcedon Foundation, May, 2021)

Gary North has written, There was a time, over three centuries ago, when the Puritan merchants of London exercised national influence far out of proportion to their small numbers. They were the English capitalists of the seventeenth century. They were also the source of almost half of the charitable giving of the nation. This gave them considerable political influence... but they had not gained the influence militarily; they had gained it economically and charitably... In this century (20th), the State has replaced private charity as the primary source of money and support for the poor. The State is perceived as the primary agency of healing... The State is now reaching the limits of its ability to confiscate the wealth of nations, all over the world... there will be a temporary void in society. That void will be filled by something. Authority flows to those who exercise responsibility.

...But Christians are ill-prepared today to exercise such responsibility. They are themselves dependents on the State... The State's wealth-redistribution system has steadily eliminated competition from private charitable and educational associations. When the State's safety net breaks, as it surely will, most Christians will find themselves as economically unprepared as everyone else... In that day, there will be a shift in local and national leadership, as surely as there was during the Great Depression of the 1930's. Regarding this coming shift in leadership, the question today is: Who will inherit authority? The answer is: those who bear the greatest economic responsibility in the reconstruction of the economy. (Tithing and the Church, Institute for Christian Economics, 1994, pages 16-17)

Robert Fugate has written, From the time of the establishment of the Mosaic Covenant (which marked the birth of the nation of Israel) till the establishment of the monarchy (nearly 400 years later), Israel had no civil taxes except the head tax. During this time, Israel had no standing army to support through taxation; she was defended by the citizen armies or militias that each tribe could muster, as needed. Nor were taxes needed to support a bureaucratic, centralized civil government or royal court... The situation began to change with the beginning of the monarchy under King Saul. (Toward a Theology of Taxation, Lord of the Nations, p. 13 – www.lordofthenations.world)

Institutes of Biblical Law, by R. J. Rushdoony, Craig Press, 1973, (p. 283ff as quoted in Fugate above) - The head tax is thus the support of the civil order, and the tithe is the support of the social order. In Biblical law, there is no land tax or property tax. Such a tax destroys the independence of every sphere of life and government – the family, school, church, vocation, and all else – and makes every sphere dependent on and subordinate to the state, or civil government... A land tax is not lawful... Ungodly taxation is theft... A lawless tax structure (i.e., one rejecting God's sovereign law) spells death to men and society... The power to tax is in the modern world the power to destroy. It is no longer the support of law and order.