

Tithing to the District?

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I heard my childhood pastor say it many times, "The Tithe belongs to the church!" He said it with such conviction; I assumed that he was quoting scripture. And the principle worked fine for me.... until I became a minister. Suddenly I was confronted with a dilemma, "Where does my tithe belong, with the church or with the district?" As Secretary-Treasurer of the district, I get this question often.



In our Assemblies of God fellowship we state that the first portion of a minister's tithe belongs to the fellowship. In some districts that means a portion of the minister's tithe. In some districts that means the entire tithe is given to the fellowship. But this practice runs counter to the generally accepted custom that I mentioned above. And this creates a crisis of doctrine/practice—some ministers feel like they are violating scripture for paying tithe to the district.

But is that the case? Does the Bible say, "The tithe belongs to the church?" The surprising answer is, "No." That the statement is not found in scripture! And, although the practice of giving the tithe to the local church is appropriate from a practical standpoint, and as a membership commitment, the scripture doesn't specify where a modern Christian should pay their tithe.

The Bible tells us that the tithe belongs to the Lord. But where is one to pay this tithe? The Bible specifies a number of possible recipients. I'll admit up front that most of the biblical instructions regarding tithing are found in the Old Testament, and therefore preclude the mention of the church. But even the Old Testament passages are not consistent on where the tithe should be paid. They don't all identify the same place—but vary on where the tithes should be paid.

There are dozens of passages in the Old Testament that refer to tithing, and clearly the practice evolved over time. The earliest tithes were offered wherever it seemed convenient—on a homemade altar (Abel) or to a nearby king (Melchizedek.) In those days, there was no

institution to which one could bring the tithe. Later, when Moses established the Tabernacle, the Priesthood, and the Levitical system, the tithes were *primarily* paid to these. I say “primarily” because there are also passages that allowed paying tithes to others,

"When you have finished laying aside all the tithe of your increase in the third year-the year of tithing-and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled," (Deuteronomy 26:12)

And so, it seems that, while the command to tithe is strict, the destination is somewhat flexible.

As the nation of Israel spread out and settled the land, the practice of tithing developed even further. The Priests served in the Tabernacle or Temple and were not accessible to those who lived further away. It was the Levites who lived among these distant villages and ministered to the people. And so, the instruction changed, tithes were paid to the local Levite, who in turn, tithe to the Priest in Jerusalem.

The Lord spoke to Moses saying, "Speak thus to the Levites, and say to them: 'When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe. And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress. Thus, you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD'S heave offering from it to Aaron the priest. '" (Numbers 18:25-28)

This practice of “tithe to the Levites, who in turn, tithe to the Priests” is described again many years later in the time of Nehemiah: *Bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities. And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes; and the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse.* (Nehemiah 10:37-38)

And so is described a practice wherein the local ministers collected tithes from the people and then they themselves “tithed up”—giving their tithes to support their supervisors in the ministerial fellowship.

At the same time, there are many passages that describe paying tithes directly to the Temple. Many are surprised to learn that the often-quoted passage of Malachi, *“Bring the whole tithe into the storehouse”* does not refer to a local congregation, but it refers to the central institution—the Temple. Malachi lived during the earliest days of the synagogues, and Malachi could easily have said, “Bring the tithe into the synagogue,” but he did not. He asked them to bring the tithe into a central institution. And so, giving tithe to a central institution (like the district) is NOT a violation of scripture.

Another common objection is that the General Council and the District Council has set a fixed amount that the minister should pay. Some object saying, “Tithe should be a voluntary free-will offering—not compulsory and not specific.” However, there are numerous scriptures that mandate specific amounts that worshipers were required to offer—one bull, two turtle-doves, an ephah of grain, etc. The amount was both specified and mandated. And so, there is no violation of scripture in requiring a specific amount be given. (Of course, it is our policy that the ministers’ commitment should never exceed their actual tithe, and so when a minister’s income falls below the amount that generates their commitment, we are happy to reduce their commitment to the appropriate amount.)

The overall point is that the mandate to tithe has never changed but the specific ways that this was practiced evolved to serve the needs of the people and of the religious system. Herein lies the truth for us today—**all Christians are mandated to tithe, but how we put this into practice is something that we must work out together.** It is necessary for us to devise a system of supporting the ministry that serves our constituents and serves our fellowship. And then it is necessary for us to agree to follow this practice. And then it is necessary for us to honor our agreement to do so.

This is what we have done in the Assemblies of God:

1. We ask every **church member** to tithe to their local church, to support the local ministry. Faithfulness in this regard is a condition of their ongoing membership in the church.
2. We ask **every minister** to pay the first portion of their tithe to the General Council and a second portion to the District Council—to support the ministry of the larger fellowship. Faithfulness in this regard is a condition of their ongoing membership in the fellowship (their credential.)

Every minister agrees to this practice when they become a minister—it is clearly communicated during the credential process, and it is clearly stated in the Bylaws. And every minister restates that agreement each year when they sign their credential renewal agreeing to abide by the Constitution and Bylaws of the Assemblies of God.

Some ministers try to circumvent this practice by making an arrangement with the church, saying, “I’ll pay all my tithe to the church, if the church will pay my district commitment.” The district discourages this practice for several reasons:

1. Sometimes the church treasurer spends the funds and does not forward them to the district! In these instances, the minister always feels cheated (rightfully so!); but the tithe still needs to be paid. And the treasurer is not the one who is ultimately responsible to pay it—the minister is.
2. The minister may run the risk of income tax complications—if the IRS sees that the church is paying a minister’s personal obligation, they may consider that payment to be taxable income. In the same way as if they were paying the minister’s health club membership or paying his dry-cleaning bill—that’s considered taxable income. (Not all IRS attorneys agree on this point—but it is a possible complication.)
3. The minister may run the risk of tax-deduction complications—the minister will receive two tax-deductible receipts for the same donation (one from the church and one from the district.) Most ministers would not intentionally deduct both donations, but someone might do this accidentally.

This system of ministers paying tithes to the district is one that we have all agreed to follow. And like most things, when we all agree to do something a certain way, things go smoothly. The problem comes when some decide to do it differently. It is kind of like traffic laws—in the USA our traffic tends to move pretty fast, and without many accidents. But I've been in countries where the traffic moves very slowly, and with many accidents. The difference is not the quality of the road but the behavior of the drivers. In the USA we trust that other vehicles will stay on the right side of the road and in their lane, and that they won't make a U-turn right in front of us. But in some countries the drivers don't behave so predictably—they drive on the wrong side or the wrong way, they make U-turns wherever, and they stop in the middle! Traffic snarls and accidents are the result. And it only takes one contrary driver to stop thousands of cars. **It is not important whether a country mandates to drive on the left side or the right side, what is important is that everyone agrees to drive on the same side.** Then traffic flows smoothly and safely.

It is no different with us in the Assemblies of God. I estimate that 95% of the ministers in our district understand the system and follow it. But there is the 5% who don't understand our system or resist it. And trying to follow up with this group consumes a lot of time; time that could be spent in more productive ministry.

That is really the intent of this article—to explain to our ministers, “If you are an Assemblies of God minister, the first portion of your tithe belongs to the fellowship.” It is my hope that every one of our ministers will understand and follow this practice. It is my belief that, in so doing, God will provide for the ministry, and he will bless us for our integrity.