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J. Edward Ketz

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J. Edward Ketz
PENNSYLVANIA STATE UNIVERSITY

TITHING AND INCOME MEASUREMENT

Abstract: This article shows that the concept of income measurement goes back at least to Biblical times. The institution of tithing is examined and is seen to imply a concept of income.

In a recent paper, Hagerman described several accounting concepts used in the Bible.¹ He found that the Bible described, in general terms, the purposes of financial accounting, the rationale for internal control procedures and some ways to implement them, and examples of managerial accounting. Thus, many of the fundamental concepts of modern day accounting were known in Biblical times.

One concept not discussed by Hagerman is that of income determination. The purpose of this note is to describe the practice of tithing in the Bible and to show how this practice implies a concept of income. In particular, tithing requires a differentiation between income and capital.

Tithing—Old Testament

The word "tithe" means one-tenth. The custom of tithing was a common practice in antiquity and consisted of paying one-tenth of agricultural produce to the ruler of the temple. Since ancient societies were primarily based on agricultural economies, the tithe has been viewed by some scholars as a sort of income tax.²

The Old Testament practice of tithing seems to have its roots in actions taken by Abraham, mentioned in Genesis 14:20, and by Jacob, mentioned in Genesis 28:22. After hearing that Lot had been captured, Abraham and his men attacked and routed Lot's captors. Abraham also obtained a large booty from the fight. From this Abraham paid a tithe to Melchizedek.

Genesis 14:20b: Then Abram gave him [Melchizedek] a tenth of everything.³

In Hebrews 7:2-10, the word "everything" is explained to mean everything gained from the battle. Compare verse two with verse four.

Hebrews 7:2a: Abraham gave him a tenth of everything.

Hebrews 7:4b: Abraham gave him a tenth of the plunder!

Jacob also practiced tithing. When Jacob fled to Laban from his brother Esau, he vowed to tithe if God would be with him.

Genesis 28:22b: Of all that you [God] gave me I will give you [God] a tenth.

The tithe was related to the offering of first fruits; it was a way to express gratitude for one's blessings,⁴ acknowledge God to be the source of all possessions.

There are three tithe laws in the Old Testament.⁵ In Leviticus 27:30-33 one is admonished to pay a tithe on his grain, fruit, herd, and flock. In Numbers 18:21-32 it is stated that the tithe is to be paid to the Levites. Finally, in Deuteronomy 14:22-29 it is explained that the tithe is, in part, to meet the needs of strangers, widows and orphans.

Many other Old Testament scriptures could be cited to illustrate tithing, for example, Deuteronomy 12:6, 11, 17-18; 26:12-15; II Chronicles 31:5-12; Nehemiah 10:37-39; 12:44; 13:5, 12; Amos 4:4; Malachi 3:8-10.

Tithing—New Testament

The early Christian church continued to support the idea of tithing. The central argument for the tithe was now that it provided financial support for the ministry;⁶ the church used scriptures such as Matthew 10:10; Luke 10:7; and I Corinthians 9:7 to bolster this proposition.

Interestingly, the early church fathers extended the tithe from a payment of one-tenth to the payment of at least one-tenth. Irenaeus, Cyprian, Origen, Chrysostom, Augustine, and Jerome urged Christians to pay at least a tithe.⁷ Their reasoning seems to be based on the Lord's saying that the righteousness of his disciples should exceed that of the scribes and Pharisees, who paid a tithe of their means.⁸

Other New Testament scriptures on tithing include Matthew 23:23; Luke 11:42; 18:12; and Hebrews 7:2-9.

Implications of Tithing

The custom of tithing has several implications. The first is that the Bible writers must have had distinct concepts of income and capital. While there is no direct reference on this point, Genesis 14:20, states that Abraham paid a tithe to Melchizedek on the booty he had obtained; the tithe is thus computed on a particular increment in Abraham's wealth. Since an increment of wealth is our concept of income, the inference is that the tithe was paid on Abraham's income. In Genesis 28:22, Jacob promises to pay a tithe on everything he gets from God, his wealth increment. Inasmuch as tithing is one-tenth of what one gets, a person is essentially contributing one-tenth of his income, not one-tenth of his capital. To determine how much to tithe, a man had to know his income.⁹

The second implication is that the tithe was usually paid in kind. A tithe on grain was paid with grain; a tithe on cattle was paid with cattle. A potential problem of tithing in kind is that one might choose to tithe with inferior produce or animals. The solution appears to be sampling (Leviticus 27:33); that is, one should sample the increase in wealth and pay with a random sample of one-tenth. One could, however, "redeem" part of the tithe by paying the value plus one-fifth in silver or some other money (Leviticus 27:31; Deuteronomy 14:25). Presumably, value is current market value, although the term does not appear to be defined anywhere.

The Bible appears to use a concept of income. This concept of income is not described explicitly, but is implicit in scriptures concerned with tithing. Income was separate and distinct from capital, and based on a change of wealth concept.

FOOTNOTES

¹Hagerman, pp. 71-76.

²Hastings, pp. 347-349; *The International Standard Bible Encyclopaedia*, pp. 2987-2988; Alexander and Alexander, p. 460; *New Catholic Encyclopedia*, pp. 174-175.

³All Biblical references are from *The Holy Bible: New International Version*.

⁴Neusner, pp. 177-180.

⁵Kaufman, pp. 189-190; *The International Standard Bible Encyclopaedia*, pp. 2987-2988.

⁶Hastings, p. 348.

⁷Roundell, pp. 46-47; Vischer, pp. 13-17.

⁸Roundell, pp. 46-47.

⁹It is interesting that a number of writers compare tithing to income taxes. See, for example, Alexander and Alexander, p. 460; and *New Catholic Encyclopedia*, pp. 174-175.

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