

GENS OF THOUGHT
ON TITHING

By
W. H. W. W.



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Brown, George W.

Gems of thought on tithing





GEMS OF THOUGHT ON TITHING



By
MINISTERS AND LAYMEN
OF ALL DENOMINATIONS

Compiled by
GEORGE W. BROWN
A PRESBYTERIAN LAYMAN
Indianapolis, 1911

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In Memory of
Our Beloved Daughter

Bess

HER MOTTO

“ Build a little fence of trust about to-day,
Fill the space with loving work and therein stay,
Peer not through the sheltering bars upon to-morrow,
God will help thee bear whatever comes of joy or sorrow.”

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PREFACE

THERE is need that the wealth of the Church be laid at the feet of Christ. This not so much because of what it would accomplish in providing the means for all temporal demands of Christian and missionary effort, but that the possessors might become not only stewards but partners with Him in the great mission of the Church: the evangelization of the world. We need not stop now to speculate as to why "the Holy Tithe," the only prescribed claim or method revealed by God for financing His Church, has come more or less into disuse through the centuries; but we may well reflect upon the conditions which call for a more thorough religious consecration of earthly possessions, and how such consecration may be brought about.

Dr. Charles E. Locke accounts for the lack of devotion of money in our day when he says: "As a lamentable result of a failure to preach the Scriptural doctrine of the tithe, it has been computed that, while the Church owns one-fifth of the wealth of the United States, only one-sixteenth of one per cent is given for evangelizing the heathen world. Under a mistaken idea that 'giving as God hath prospered' was a loftier basis of supporting the kingdom than the Scriptural doctrine of the tenth, the Christian Church is giving immeasurably less than the ancient Jews; and every interest of Christ's kingdom is embarrassed for want of funds."

In his excellent book entitled, "Our Christian Stewardship," the Rev. Dr. John Wesley Duncan says upon this same subject: "There are thousands of devoted Christian people who will be honest with God and their fellow-men when once convinced as to the teaching of the Bible on this vital subject. To all such we now appeal. If the tithe is not a present obligation, not in full

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force, then we reply the Scriptures are meaningless in their teaching on the subject; and furthermore, if this be not God's plan for financing His kingdom, He has no plan."

"We hear a great deal these days," writes Rev. E. M. Runyan, "along the line that when the Church gets right spiritually, there will be no trouble about the money. My experience clearly teaches me that when Christians get right with reference to the money, there will be no question about the spirituality of the Church. Selfishness and devotion to Christian service will never be found in the same life. There is no room for the prayer life in a heart filled with selfishness, and no possibility of Christian growth without the prayer life."

"The man who religiously tithes his income is a doubly converted man." Tithing weans him away from covetousness, which in Scripture is classed along with stealing, adultery, and drunkenness, in its power to alienate a man from God. "Be not deceived: neither fornicators, nor idolators, nor adulterers, nor effeminate, nor abusers of themselves with men, nor thieves, *nor covetous*, nor drunkards, nor revilers, nor extortioners shall inherit the kingdom of God." (1 Cor. 6:9.) It is not so much a matter then whether the Churches shall adopt the so-called "every member canvass" or the "budget plan" for enlisting men in the support of the Church and Missions, as it is to have all recognize the Tithe as God's plan given for our guidance, and make that the basis for these and other well-regulated "business methods."

It is our observation that the man who tithes will soon deem it a privilege to devote free-will offerings beyond the tithe, because his business interests are usually not only prosperous, but he is constantly in touch with God concerning the needs of the Church. His business concerns and the devotion of the tithe are coming up weekly, often daily, between "the King and His steward," and no business venture is sanctioned or undertaken which is not scrupulously honest. "Of all the challenges contained in Scripture," says J. Campbell White, "for the securing of overflowing spiritual blessing, none is so striking and unqualified as that which makes obedience to God in our use of money the con-

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dition of His favor (quoting Malachi 3:7-10), and there are many individuals and congregations that have accepted this challenge, and through the obedience of faith have entered into the richest spiritual blessing of all their history."

Dr. Lansdell, in his "Sacred Tenth," gives the names and titles of 540 books and tracts on Tithing written for the most part by ministers and laymen identified with the Church and students of its problems. The larger part of these are of very recent date, and evidently prompted by a desire to win the Church and all men in sympathy with her glorious work away from much of the present-day lax and unscriptural method of Church finance. Almost without exception these authors are calling the ministry and the laity to prayer and earnest consideration of the Biblical standards of devotion of money. We are indebted to many of these prominent men for the instructive and inspiring thoughts expressed herein.

If this little volume shall be used of God in bringing men to a fuller recognition of His claim upon them in the matter of the religious devotion of their incomes to His service, the author and compiler of these pages will be truly grateful to Him whose revealed Word should in all things be the unerring guide.

Yours in service,

GEORGE W. BROWN.

Indianapolis, Ind.,
January 12, 1911.

FOREWORD

BY WILLIAM G. ROBERTS.

THE Voice of the Church to-day is everywhere calling upon her members to behold the fields all over the world are now white unto the harvest, and the laborers by the thousand are waiting employ, but the treasury (or money storehouse) is either so low or altogether empty that only a very few can be engaged for the work. And she is asking that we compare this condition of an empty treasury with our ability to provide the money requisite to supply her every need, and that the day is now come when her members in large numbers no longer count their riches by the hundred and thousand, but many of them are able to count millions, and some few by the hundred million; and still the treasury is empty.

We are warned to "Beware that thou forget not the Lord thy God." "When thy silver and thy gold is multiplied," remember it is He that "Giveth thee power to get wealth."

With the harvest ripe and the laborers ready, and the silver and the gold multiplied, why is the work delayed? It is because the command "Bring ye all the tithes into the storehouse that there may be meat in Mine house" has not been obeyed; so the Church, the Bride of Christ, could not send forth her preachers and teachers of righteousness in obedience to her Lord's command, "Go ye therefore and teach all nations, baptizing them in the name of the Father and of the Son and of the Holy Ghost." But how can they be taught unless teachers be sent, and how can they be sent without the means, and why is there not means? Because we have robbed God and disregarded His plan.

The message of this book challenges the reader to a personal examination both of himself and of the Word of God, that he may see clearly the house of God is forsaken for the same reason to-

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day as it was declared to be centuries ago by His Holy Prophet Nehemiah, "And I perceived that the portion of the Levites had not been given them." Numbers 18: 21. "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," and in like manner the Apostle Paul reminds the people the plan of God ordained to maintain the Levites who ministered about Holy things has never changed, and applies to-day in the same way to our spiritual Levites (evangelist, pastors, and teachers), being in these words:

"Do ye not know that they which minister about holy things live of the things of the temple, and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel." And the Church that will by its faith accept the challenge "Prove me now, herewith," will find that God will keep His promise and supply all their need, and the treasury, like the widow's cruse of oil, will never be empty, and the means will be abundant to send the light of the gospel to all lands.

Only one whose spiritual vision is strong and clear and consecration complete could put forth the thoughts contained in this little volume, and so well and exclusively are its foundations laid on the Word of God that Christians of every denomination will gladly welcome its pages of instruction on a subject that has been so long neglected by the Church, but is now taking root and springing up everywhere.

The thoughts in this book will have a share in filling the world with the promised blessing, "The earth shall be filled with the knowledge of the glory of the Lord as the waters cover the sea," and will bring to its author the "well done" when He cometh to make up His jewels.

Cincinnati, Ohio,
January 11, 1911.

INTRODUCTION

BY THOMAS KANE.

ONE of the really great books of the Nineteenth Century, judged by its influence upon thinking Christians, is Henry Drummond's "Natural Law in the Spiritual World." From many standpoints the author proves that there are not two sets of laws—one for the natural, the other for the spiritual world; that, so to speak, all natural law is spiritual, and all spiritual law is natural, and all of both divine.

Of all the centuries in the world's history the Nineteenth is unapproached in the number and importance of inventions and discoveries. Every one of these possessing any real value is based upon one or more of God's natural laws. The laws themselves have always existed, and have never changed. The discoveries have been of the laws, the inventions, of their use and control. The laws of electricity were exactly the same when the Pharaohs were building the pyramids that they are to-day when we are using them to run our street cars and light our homes.

That there are foundation and fundamental financial and business laws, the observance of which is absolutely necessary to any success worthy of the name, no one will deny. Yet if any reflecting business man of ordinary intelligence were asked to name that one institution of all others which succeeds, in so far as it does succeed, while ignoring, disregarding, or violating all the common fundamental laws of business, he would unhesitatingly name the Protestant Christian Church. Instead of being founded upon law its whole financial system is built up very largely upon sentiment, custom, and emotionalism. Its consistent and persistent attitude toward even its own members, to say nothing of those outside its membership, is that of begging. "Give!" "Give!" is not only the keynote, but the whole gamut of its appeals for support. No law of debt or payment is appealed to or recognized.

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The best evidence of the divine origin of the Christian Church is that it is able to stand such financial treatment and make any progress whatever. Any human institution conducted in similar fashion would very soon become bankrupt.

All fundamental laws are God's laws. The laws themselves are never lost, but the control and use of them may be lost or discontinued, or both. Two thousand years ago the Romans knew and used the chemical laws of making cement that would outlast the stones it bound together. Knowledge of the law was lost for centuries, and was rediscovered, if indeed the discovery was genuine, within the last one hundred years. The loss and rediscovery of the chemical law governing the art of glazing pottery is another familiar example.

God's law of the tithe always has been and is yet not a Mosaic or Jewish law, but a law of the human race. Clay tablets found in the ruins of ancient cities show that it was observed hundreds of years before the father of the Jewish race was born. Knowledge of the law and of the benefits that follow its observance have largely been lost sight of, but have never been entirely lost. More and more in recent years not only the law itself, but the beneficial results, both spiritual and financial, that follow its faithful observance are forcing themselves upon public attention. These results are no less marked in churches where any considerable proportion of the members tithe their income than upon the individual tithers themselves.

It is trite to say that it is both wise and profitable to obey all of God's laws. The observance of each and every one of them contributes to our happiness and prosperity, both temporal and spiritual. We never outgrow even the least of them, nor can we ever safely or profitably neglect or refuse to obey them. If we do, and when we do, the only safe and sane course is to return to our Father, our God, and renew our obedience.

The twin laws that the seventh of our time and the tenth of our income shall be devoted in a special sense to God's service have never been repealed or abrogated, although until recent years the law of the tithe was almost universally disobeyed; indeed, com-

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paratively few had any distinct knowledge of its existence. Yet neither of these laws, the law of the Sabbath or that of the Tithe, was an arbitrary dictum of the Almighty.

Both have their foundation in human needs, and both were promulgated for our benefit. In so far as they enhance God's glory they do it through the good we receive by obeying them. From the standpoint of health and physical well-being, to say nothing of both temporal and spiritual advantages, we can not afford to ignore resting and changing the current of our thoughts every seventh day; neither from the standpoint of financial success in any true sense, to say nothing of spiritual uplift and growth, can we afford not to consecrate specially to God's service one-tenth of our income.

The distinction that the tithe is distinctly a debt and not a gift should never be lost sight of. The expression, "Give God the tithe" is not only wrong, but in a very literal sense it is belittling God to our consciousness. You do not "give" your banker the interest you owe him, nor "give" your grocer the amount of his bill. Yet neither is more of a debt than the tithe we owe to God.

We all, ministers and laymen alike, live under God's law of the tithe. We can obey it and reap the reward that all honest men enjoy in paying their debts. We can disobey it and suffer the penalties of disobedience. One of the penalties to the individual is the everywhere obvious indifference of Church members to their obligations to support the Church, its ministry, and its missionary enterprises. Another is that it fosters the sin of covetousness, which is the one commandment of the ten that we can violate all our lives and not know it. Our neighbors and friends can and do know it, however, and mark and comment on its increasing power and control over us as we grow older.

But the saddest and most humiliating result of disobeying God's law of the tithe is apparent in the Church itself. Instead of selecting the strongest men to administer funds, it sets them to begging for them. Instead of a surplus in all missionary funds and society treasuries, there is a constant deficit or dread of one. Instead of "meat in Mine house," there is emptiness. Instead of

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the cheerfulness of prosperity, there is the gloom that always follows debt or the fear of debt. Instead of an open and inviting door to the most noble and most attractive calling in the world, the ministry of Jesus Christ, a door the entrance to which would be crowded by enthusiastic thousands of the brainiest, best educated, and most consecrated young men of our country but for the warning sign we have placed above it.

That ominous sign reads: "All who enter here must not only become practical beggars for all the money necessary to carry on and advance the causes nearest the heart of Christ and their own hearts, but also very often must practically beg the money necessary for their own and their families' support."

No wonder the brightest and best of the students in the seminaries are eager to be sent to foreign fields. There most of them teach tithing, and leave the begging to be done in the Churches at home.

As has already been stated, the law of the tithe is as old as the human race. Once it was practiced by heathen nations, but that only proves its antiquity. It was reaffirmed, not enacted, in the Jewish law, not for God's benefit or glory, but for the benefit of the Jewish people. The first mention of the tithe in the Bible is the simple statement, "The *tithe* is the Lord's," and afterward directions were given as to what should be done with it.

To claim that the Law of the Tithe is not binding because it was not included in the Decalogue, is as foolish as to claim that the law of love to our neighbor is not binding because it, too, is omitted. "Thou shalt pay thy just debts" is not in the Decalogue. Yet no one asserts the right to be dishonest because of that fact. "Thou shalt not be a hypocrite" was not written on the stone tablets, yet we never hear of hypocrites shielding themselves behind the omission. If any one, while denying the binding obligation of the law of the tithe, claims that the law "Thou shalt not steal" covers the case of the dishonest debtor, does he mean that it should be understood as reading, "Thou shalt not steal anything except God's tithe?"

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If God had chosen to put in the original fundamental commandments one reading "Thou shalt pay thy honest debts," should we understand that it had only a limited application: that it did not apply to debts owing to God? That if He should say of anything "This is Mine," as He always has and does now of the tithe, are we justified in replying, "It may be Yours, but we propose to take it, to steal it; in Bible language, to 'rob' You of it. Furthermore, we propose to claim that at the same time we are honest people, and that we pay our debts. We acknowledge, Lord, in a general way that You have furnished us and continue to furnish us day by day with absolutely everything that contributes to our happiness in this world, but we deny Your claim that any definite proportion of our income shall be devoted to Your work in the world, or in recognition either of Your kindness or of Your real ownership of all the capital of whatever name or nature we possess. O yes, we will continue to pray to You to bless and prosper us in our business and our temporal affairs, but we stipulate that we can not recognize any obligation other than occasional expressions of thanks to show our gratitude for Your constant kindness. Some of us are willing to go further than this. If at any time we happen to be present at Church or elsewhere when appeals are made for financial help for the causes nearest to the heart of Christ, Your Son, our Savior, we will contribute as a gift in proportion, as near as we can estimate it, with what our friends and neighbors give. Whatever we do, however, must be regarded as a gift, not as paying a debt. We do not recognize any obligation to pay to You or to Your work in the world any definite proportion of the income we make in the use of the money or property You have intrusted us with."

Is this picture in any respect overdrawn? I protest that it is not. I only wish that I could make it stronger and draw the lines deeper and more distinct.

I have heard many excellent people say, "I believe in the tithe as a minimum, but the rich ought to give much more than the tithe." If the tithe is a gift to God, such language is pardonable. If the tithe is a debt, it is absurd. Every honest man, rich or poor,

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does his best to pay his debts. Gifts come afterward. God calls them free-will offerings.

For years there has been a pressing need for just such a volume as Mr. Brown has written and compiled in the following pages. They clearly show that the trend of the best modern Christian thought is unmistakably and increasingly toward the restoration of the tithe as the only proper as well as the only possible adequate method of financing the building up of Christ's kingdom on earth. As professing Christians have we not long enough made unconscious hypocrites of ourselves; made our profession a laughing stock, and kept the Church in a constant attitude of beggary? Is it not full time that we abandoned our man-made makeshifts and adopted God's financial plan, and resolve henceforth to obey His law of the tithe?

Chicago, January 2, 1911.

NOTE.—This Introduction was prepared in January, 1911. In April it was offered by the writer for publication in a Western religious newspaper, with a prefix attached to be published with it stating that the article was written as an Introduction to "Gems of Thought on Tithing." The paper accepted and published the article, but omitted the explanation.

PRESIDENT TAFT ON THE BIBLE

President Taft spoke on Sabbath-school Anniversary Day in the Bedford Presbyterian Church, Brooklyn, of which Dr. S. Edward Young is pastor. He said in part, "The study of the Bible, the study of the history of the Bible, and the study of its literature will form in after-life a wealth and position for you which you can not now understand. And, boys and girls, it is in the Sabbath-school where you get the opportunities which you never have again in all your busy lives to familiarize yourselves with its lessons and literature. I do not mean to say that that is the chief benefit from Sabbath-school attendance, and I should be lacking in appreciation if I did say so, for that is only one of the chief benefits. The greatest one, of course, is laying the foundations of a moral and religious character. To the older students, this is something I would impress upon them; for they realize as they grow older the opportunities they have lost if they have not studied that Book of books."

CHAPTER I

THE TITHE IN SCRIPTURE

“THE supreme opportunity of every man, of every nation, and of every generation must be a spiritual opportunity. The deepest needs in the world are spiritual needs. The most powerful forces in the world are spiritual forces. The only permanent values in the world are spiritual values. Every man of us is facing inevitable and eternal bankruptcy, except as he invests his life and his treasure in something spiritual: for only spiritual things can abide forever. And so our Lord said, ‘Lay not up for yourselves treasures upon earth,’ where you must inevitably have to give them up in a little while, ‘but lay up for yourselves treasures in heaven,’ where you can enjoy them throughout countless millenniums.”—
J. CAMPBELL WHITE, at Laymen’s Missionary Congress.

One of the plainest teachings of the Word of God is the obligation of stewardship. Over and over again it is enjoined upon man as a duty under all circumstances. We are to give not only our substance, but our time, our talents. God claims all. They are His gift to us. What He intrusts to us is to be used for His Kingdom, His glory. With these commandments go promises of rich rewards that are received by those who obey, as myriads here and above can attest. The systematic giving that the tithe compels is full of blessings. It gives one the ability to have something always for a deserving object. It cuts out the roots of selfishness. It nourishes the virtues of brotherly love and helpfulness. It realizes the privilege of being a co-worker with God, and it creates that cheerfulness in the giver that makes God love him. How wonderful that we can endear ourselves to the great God in such a simple way. How wicked and foolish if we do not.—JOHN H. HOLLIDAY.

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William J. Bryan, who, at the Chicago celebration of the three hundredth anniversary of the translation of the Authorized Version of the English Bible, challenged materialists and those opposed to the theory of divine inspiration of the Bible to show they were right by producing a book superior to that volume, said in part:

“Atheists and materialists declare that the Bible is merely the work of man, and that it was written under the limitations that apply to human wisdom. Taking this position, they necessarily must contend that, unless man has degenerated in ability and declined in wisdom he now can produce a book equal to the Bible. Let them produce it.

“Let them collect the best of their school to be found among the graduates of universities—as many as they please and from every land. Let the members of this selected group travel where they will, consult such libraries as they please; let them glean in the fields of geology, botany, astronomy, biology, and zoology, and then roam at will wherever science has opened a way; let them use every instrumentality that is employed in modern civilization, and when they have exhausted every source, let them embody the results of their best intelligence in a book and offer it to the world as a substitute for this Bible of ours.”

Mr. Bryan's challenge, which a prominent journal predicts will never be accepted, reminds us of a caution or warning directed by a noted English minister toward many who accept and believe the Bible to be divinely inspired, but who are seemingly unwilling in many ways to be guided by it, especially so with regard to the matter of stewardship and right uses of earthly possessions. This clergyman writes thus:

“The Bible in this matter of tithing and stewardship is strangely ignored. Not a few Christians pride themselves in founding their religion on the Bible; and preachers always take their texts from it. Multitudes profess to be willing to go by the Word of God in dealing with their fellow-men; yet in this matter of giving, how few seem willing to go by their Bibles in dealing with God!” A good layman in a Western city wrote to his pastor:

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"I never heard of the tithe until recently, and thought the exhortation of 1 Cor. 16:2 about the only guide to systematic giving." A large proportion of the laity of the Churches are equally uninstructed with regard to the tithe, and no subject arouses the interest of Churchmen so quickly, if presented, as we believe it always should be, from the spiritual side.

Harry Whitcomb in his splendid booklet, "Tithing a Religious Duty," says: "While the tithe would fill a long-felt want, and abundantly finance all the great enterprises of the Church, that is not the reason why we should tithe. The reason why we *must* tithe is because the Word of God clearly commands it. The blessings subjective and objective resulting therefrom are merely incidental. It should be noticed that the tithe is not merely a matter of figures and percentages. It is sometimes said that we should use business methods in Church finance. *Tithing is not a business method.* It is religious to tithe, it is a highly spiritual process. It is a recognition of a real Divine One, to whom the tithe is brought and who receives it."

In order then that our readers may have a view of the abundance of Scripture regarding this duty we have given this chapter almost wholly to it. Space would not permit more than the chief references. "One out of every six verses of the Bible is a warning against some form of covetousness." We pray God that He may bless this very important chapter, containing as it does much from His Word that may open our spiritual vision and enable us to see our duty with regard to the tithe and its relation to our spiritual growth.

We include in this chapter a short catechism by Prof. C. F. Yoder, who has written some excellent tracts on Christian stewardship. Each of the ten questions asked and so well answered might offer a good subject for a tithe study class in any Church or young people's society. Wesley Chapel, Cincinnati, Ohio, where tithing has been so marvelously blessed for fifteen years past, has maintained a tithe study class during all that time, with Wm. G. Roberts, a layman and lawyer, as its teacher. "No other subject," he tells us, "is more inexhaustible and interesting, bear-

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ing as it does upon every phase of human life and spiritual attainment." No wonder tithing has been such a continuous success in that Church. If her example were followed all over Christendom Horace Bushnell's great revival of consecrated possessions and the consequent taking of the world for Christ in a day would not be long delayed.

SCRIPTURE

"THE TITHE IS THE LORD'S: IT IS HOLY UNTO THE LORD."—Levit. 27: 30-33.

B. C. 4003.—And Abel he also brought of the *firstlings* of his flock and of the fat thereof. And the Lord had respect unto Abel and to his offering: But unto Cain and to his offering He had not respect.—Genesis 4: 4, 5.

1913 B. C.—And Melchizedek king of Salem brought forth bread and wine; and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: and blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.—Genesis 14: 18-20.

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the Lord be my God: and this stone which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto Thee.—Genesis 28: 20-22.

A. D. 64.—For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; to whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually. Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils. And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: but he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less is blessed of the better. And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth.—Hebrews 7: 1-8.

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I. THE PROVISION FOR THE MAINTENANCE OF GOD'S HOUSE AND ALL WHO MINISTER ABOUT HOLY THINGS.

And the Lord spake unto Aaron, 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.*—Numbers 18: 20, 21.

A. D. 59.—Do ye not know that *they which minister about holy things live of the things of the temple?* and they which wait at the altar are partakers with the altar? *Even so hath the Lord ordained that they which preach the Gospel should live of the Gospel.*—1 Corinthians 9: 13, 14.

Then spake Jesus to the multitude, and to His disciples, saying, The scribes and the Pharisees sit in Moses' seat: all therefore whatsoever they bid you observe, that observe and do; but do not ye after their works: for they say, and do not. Woe unto you, scribes and Pharisees, hypocrites! for ye *pay tithe* of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: *these ought ye to have done* [that is, *pay tithe*], and *not to leave the other undone.*—Matthew 23: 1-3, 23.

But woe unto you, Pharisees! for ye *tithe* mint and rue and all manner of herbs, and pass over judgment and the love of God: *these ought ye to have done, and not to leave the other undone.*—Luke 11: 42.

And I, behold, *I have taken your brethren* the Levites from among the children of Israel: to you *they are given as a gift for the Lord*, to do the service of the tabernacle of the congregation.—Numbers 18: 6.

And He gave some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers.—Ephesians 4: 11.

Wherefore Levi hath no part nor inheritance with his brethren; the Lord is his inheritance, according as the Lord thy God promised him.—Deuteronomy 10: 9.

And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field. Then contended I with the rulers, and said, Why is the house of God forsaken? And I gathered them together, and set them in their place. Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries.—Nehemiah 13: 10-12.

B. C. 390.—For I am the Lord, I change not; therefore ye sons of Jacob are not consumed. Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto

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Me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed Me. But ye say, Wherein have we robbed Thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed Me, even this whole nation. *Bring ye all the tithes into the storehouse, that there may be meat in Mine house,* and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed; for ye shall be a delightsome land, saith the Lord of hosts.—Malachi 3: 6-12.

And as soon as the commandment came abroad, the children of Israel brought in abundance the first fruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the Lord their God, and laid them by heaps. And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed His people; and that which is left is this great store. Then Hezekiah commanded to prepare chambers in the house of the Lord; and they prepared them, and brought in the offerings and the tithes, and the dedicated things faithfully.—2 Chronicles 31: 5, 6, 10-12.

And *all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, 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.—Leviticus 27: 30-33.

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.—Deuteronomy 14: 22.

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 have no inheritance. But the tithes of the children of Israel, which they offer as an 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

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no inheritance. Thus speak unto the Levites and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshing floor, and as the fullness of the wine press. Thus ye also shall offer an heave offering unto the Lord of all your tithes which ye receive of the children of Israel; and ye shall give thereof the Lord's heave offering to Aaron the priest. Out of all your gifts ye shall offer every heave offering of the Lord, of all the best thereof, even the hallowed part thereof out of it. Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshing floor, and as the increase of the wine press.—Numbers 18: 23, 24, 26-30.

Also the first-born of our sons, and of our cattle, as it is written in the law, and the firstlings of your herds and of your flocks, to bring to the house of our God, unto the priests that minister in the house of our God. And that we should bring the first fruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage. And the priest the son of Aaron shall be with the Levites when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house. For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters, and the singers: and we will not forsake the house of our God.—Nehemiah 10: 36-39.

And at that time were some appointed over the chambers for the treasures, for the offerings, for the first fruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited. And both the singers and the porters kept the ward of their God.—Nehemiah 12: 44, 45.

THE PLACE WHERE GOD COMMANDS THE TITHE TO BE BROUGHT.

1451 B. C.—*But unto the place which the Lord your God shall choose out of all your tribes to put His name there, even unto His habitation shall ye seek, and thither thou shalt come: and thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of*

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your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks. Ye shall not do after all the things that we do here this day, every man whatsoever is right in his own eyes. Then *there shall be a place which the Lord your God shall choose to cause His name to dwell there; thither shall ye bring all that I command you, your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the Lord. What thing soever I command you, observe to do it: thou shalt not add thereto, nor diminish from it.*—Deuteronomy 12: 5, 6, 8, 11, 32.

B. C. 445.—And that we should *bring the firstfruits* of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, *to the chambers of the house of our God*; and the *tithes* of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage.—Nehemiah 10: 37.

And to bring the first fruits of our ground and the first fruits of all fruit of all trees, year by year, unto the house of the Lord.—Nehemiah 10: 35.

And they shall not sell of it, neither exchange, nor alienate the first fruits of the land: for it is holy unto the Lord.—Ezekiel 48: 14.

Only thy holy things which thou hast, and thy vows, thou shalt take, and go unto the place which the Lord shall choose.—Deuteronomy 12: 26.

Honor the Lord with thy substance, and with the first fruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine.—Proverbs 3: 9, 10.

II. OFFERINGS FOR SPECIAL WORK, SUCH AS BUILDING, REPAIRING, OR FURNISHING THE HOUSE OF GOD.

Speak unto the children of Israel that they bring Me an offering: of every man that giveth it willingly with his heart ye shall take My offering. And let them make Me a sanctuary; that I may dwell among them.—Exodus 25: 2, 8.

And Moses spake unto all the congregation of the children of Israel, saying, This is the thing which the Lord commanded, saying, Take ye from among you an offering unto the Lord: whosoever is of a willing heart, let him bring it, an offering of the Lord; gold, and silver, and brass. And they came, every one whose heart stirred him up, and every one whom his spirit made willing, and they brought the Lord's offering to the work of the tabernacle of the congregation, and for all His service. Every one that did offer an offering of silver and brass brought the Lord's offering. And all the women that were wise hearted did spin with their hands, and

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brought that which they had spun. The children of Israel brought a willing offering unto the Lord, every man and woman, whose heart made them willing to bring, for all manner of work which the Lord had commanded.—Exodus 35: 4, 5, 21, 24, 25, 29.

Moreover, because I have set my affection to the house of my God, I have of mine own proper good, of gold and silver, which I have given to the house of my God, over and above all that I have prepared for the holy house. Then the people rejoiced, for that they offered willingly, because with perfect heart they offered willingly to the Lord. Both riches and honor come of Thee, and Thou reignest over all; and in Thine hand is power and might; and in Thine hand it is to make great, and to give strength unto all. But who am I, and what is my people, that we should be able to offer so willingly after this sort? for *all things come of Thee, and of Thine own have we given Thee*. O Lord our God, *all this store that we have prepared to build Thee an house for Thine holy name cometh of Thine hand, and is all Thine own*. I know also, my God, that Thou triest the heart, and hast pleasure in uprightness. As for me, in the uprightness of mine heart I have willingly offered all these things: and now have I seen with joy Thy people, which are present here, to offer willingly unto Thee.—1 Chronicles 29: 3, 9, 12, 14, 16, 17.

And some of the chief of the fathers, when they came to the house of the Lord which is at Jerusalem, offered freely for the house of God to set it up in His place: they gave after their ability unto the treasure of the work threescore and one thousand drams of gold, and five thousand pounds of silver. They gave money also unto the masons, and to the carpenters; and meat, and drink, and oil, unto them of Zidon, and to them of Tyre, to bring cedar trees from Lebanon to the sea of Joppa, according to the grant that they had of Cyrus king of Persia.—Ezra 2: 68, 69; 3: 7.

And they brought yet unto Him free offerings every morning. And they spake unto Moses, saying, The people bring much more than enough for the service of the work which the Lord commanded to make. And Moses gave commandment, and they caused it to be proclaimed throughout the camp, saying, Let neither man nor woman make any more work for the offering of the sanctuary. So the people were restrained from bringing.—Exodus 36: 3, 5, 6.

III. GIVING FOR THE NEEDS OF THE POOR.

For the poor shall never cease out of the land: therefore *I command thee, saying, Thou shalt open thine hand wide unto thy brother, to thy poor, and to thy needy, in thy land*.—Deuteronomy 15: 11.

For ye have the poor with you always, and whensoever ye will ye may do them good.—Mark 14: 7.

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Thou shalt surely give him, and thine heart shall not be grieved when thou givest unto him: because that for this thing the Lord thy God shall bless thee in all thy works, and in all that thou puttest thine hand unto.—Deuteronomy 15: 10.

But whoso hath this world's good, and seeth his brother have need, and shutteth up his bowels of compassion from him, how dwelleth the love of God in him?—1 John 3: 17.

For I was an hungered, and ye gave Me no meat: I was thirsty, and ye gave Me no drink: I was a stranger, and ye took Me not in: naked, and ye clothed Me not: sick, and in prison, and ye visited Me not. Then shall they also answer Him, saying, Lord, when saw we Thee an hungered, or athirst, or a stranger, or naked, or sick, or in prison, and did not minister unto Thee? Then shall He answer them, saying, Verily I say unto you, inasmuch as ye did it not to one of the least of these, ye did it not to Me. And these shall go away into everlasting punishment.—Matthew 25: 42-45.

He that oppresseth the poor reproacheth his Maker: but he that honoreth Him hath mercy on the poor.—Proverbs 14: 31.

Withhold not good from them to whom it is due, when it is in the power of thine hand to do it. Say not unto thy neighbor, Go, and come again, and to-morrow I will give; when thou hast it by thee.—Proverbs 3: 27, 28.

There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty. The liberal soul shall be made fat: and he that watereth shall be watered also himself.—Proverbs 11: 24, 25.

He that giveth unto the poor shall not lack: but he that hideth his eyes shall have many a curse.—Proverbs 28: 27.

He that hath pity upon the poor, lendeth unto the Lord; and that which he hath given will He pay him again.—Proverbs 19: 17.

Whoso stoppeth his ears at the cry of the poor, he shall also cry himself, but shall not be heard.—Proverbs 21: 13.

He that hath a bountiful eye shall be blessed; for he giveth of his bread to the poor.—Proverbs 22: 9.

IV. GIVING FOR THE NECESSITIES OF THE SAINTS.

As we have therefore opportunity, let us do good unto all men, especially unto them who are of the household of faith.—Galatians 6: 10.

Now concerning *the collection for the saints*, as I have given order to the Churches of Galatia, even so do ye. *Upon the first day of the week*

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*let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come. And when I come, whomsoever ye shall approve by your letters, them will I send to bring your liberality unto Jerusalem. And if it be meet that I go also, they shall go with me.—*1 Corinthians 16: 1-4.

And in these days came prophets from Jerusalem unto Antioch. And there stood up one of them named Agabus, and signified by the Spirit, that there should be great dearth throughout all the world: which came to pass in the days of Claudius Cesar. Then the disciples, every man according to his ability, determined to send relief unto the brethren which dwelt in Judea. Which also they did, and sent it to the elders by the hands of Barnabas and Saul.—Acts 11: 27-30.

But now I go unto Jerusalem to minister unto the saints. For it hath pleased them of Macedonia and Achaia to make a certain contribution for the poor saints which are at Jerusalem. It hath pleased them verily; and their debtors they are. For if the Gentiles have been made partakers of their spiritual things, their duty is also to minister unto them in carnal things.—Romans 15: 25-27.

For as touching the ministering to the saints, it is superfluous for me to write to you: for I know the forwardness of your mind, for which I boast of you to them of Macedonia, that Achaia was ready a year ago; and your zeal hath provoked very many. Yet have I sent the brethren, lest our boasting of you should be in vain in this behalf; that, as I said, ye may be ready; lest haply if they of Macedonia come with me, and find you unprepared, we (that we say not, ye) should be ashamed in this same confident boasting. Therefore I thought it necessary to exhort the brethren, that they would go before unto you, and make up beforehand your bouny, whereof ye had notice before, that the same might be ready, as a matter of bounty, and not as of covetousness. But this I say, He which soweth sparingly, shall reap also sparingly; and he which soweth bountifully, shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.—2 Corinthians 9: 1-7.

Notwithstanding, ye have well done that ye did communicate with my affliction. Now ye Philippians, know also, that in the beginning of the Gospel, when I departed from Macedonia, no Church communicated with me as concerning giving and receiving, but ye only. For even in Thessalonica ye sent once and again unto my necessity. Not because I desire a gift: but I desire fruit that may abound to your account. But I have all and abound: I am full, having received from Epaphroditus the things which were sent from you, an odour of a sweet smell, a sacrifice acceptable, well pleasing to God.—Philippians 4: 14-18.

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RESPONSIVE READING (ALL SCRIPTURE).

“HONOR THE LORD WITH THY SUBSTANCE.”

GENESIS.

Pastor.—And Abel brought the firstlings of his flock and of the fat thereof. And the Lord had respect unto Abel and to his offering:

Congregation.—But unto Cain and to his offering He had not respect. And Cain was very wroth, and his countenance fell.

Pastor.—And the Lord said unto Cain, Why art thou wroth? And why is thy countenance fallen?

Congregation.—If thou doest well, shall thou not be accepted? And if thou doest not well, sin lieth at the door.

Pastor.—And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God.

Congregation.—And he blessed him, and said, blessed be Abram of the most high God, possessor of heaven and earth.

Pastor.—And blessed be the most high God, which hath delivered thine enemies into thine hand. And he (Abraham) gave him tithes of all.

Congregation.—And Jacob awaked out of his sleep, and he said, Surely the Lord is in this place, and I knew it not.

Pastor.—And he was afraid, and said, How dreadful is this place! this is none other but the house of God, and this is the gate of heaven.

Congregation.—And this stone which I have set for a pillar, shall be God's house: and of all that Thou shalt give me I will surely give the tenth unto Thee.

EXODUS.

Pastor.—The children of Israel brought a willing offering unto the Lord for all manner of work.

Congregation.—And they came, every one whose heart stirred him up, and every one whom his spirit made willing, and they brought the Lord's offering to the work of the tabernacle of the congregation, and for all His service.

Pastor.—Whosoever is of a willing heart, let him bring an offering of the Lord.

Congregation.—The first of the firstfruits of thy land thou shalt bring into the house of the Lord thy God.

LEVITICUS.

Pastor.—And all the tithes of the land, whether of the seed of the land or of the fruit of the tree, is the Lord's: it is holy unto the Lord.

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Congregation.—And concerning the tithing of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord.

NUMBERS.

Pastor.—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.

Congregation.—Thus speak unto the Levites and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe.

DEUTERONOMY.

Pastor.—But unto the *place* which the Lord your God shall choose to put His name there, thither thou shalt come: and thither ye shall bring your tithes, and your vows, and your freewill offerings. Ye shall not do every man whatsoever is right in his own eyes.

Congregation.—Then there shall be a *place* which the LORD *your God shall choose* to cause His name to dwell there, thither shall ye bring all that I command you, your sacrifices, your tithes, and all your choice vows which ye vow unto the Lord.

Pastor.—Only thy holy things which thou hast, and thy vows, thou shalt take, and go unto the place which the Lord shall choose.

Congregation.—What thing soever I command you, observe to do it: thou shalt not add thereto, nor diminish from it.

Pastor.—Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

Congregation.—When thou hast made an end of tithing all the tithes of thine increase, and hast given it unto the Levite, the stranger, the fatherless and the widow, then thou shalt say before the Lord thy God: I have not transgressed Thy commandments, neither have I forgotten them.

Pastor.—The Lord shall open unto thee His good treasure, the heaven to give the rain unto the land in his season, and to bless all the work of thine hand.

Congregation.—The Lord shall make thee the head, and not the tail; and thou shalt be above only, and thou shalt not be beneath; if that thou hearken unto the commandments of the Lord thy God.

CHRONICLES.

Pastor.—And as soon as the commandment came abroad, the children of Israel brought in abundance of firstfruits, and the tithing of all things.

Congregation.—Since the people began to bring the offerings into the

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house of the Lord, we have had enough to eat, and have left plenty; for the Lord hath blessed His people.

NEHEMIAH.

Pastor.—Bring the firstfruits of our ground and the firstfruits of all fruit of all trees, year by year, unto the house of the Lord: and the tithes of our ground unto the Levites. And the Levites shall bring up the tithe of the tithes unto the house of our God.

Congregation.—And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field.

Pastor.—Then contended I with the rulers, and said, Why is the house of God forsaken?

Congregation.—Then brought all Judah the tithe of the corn and the new wine and the oil into the treasuries.

PROVERBS.

Pastor.—Honor the Lord with thy substance, and with the firstfruits of all thine increase.

Congregation.—So shall thy barns be filled with plenty, and thy presses shall burst out with new wine.

MALACHI.

Pastor.—In every place incense shall be offered unto My name, and a pure offering. Ye said, Behold, what a weariness is it! and ye have snuffed at it, said the Lord of hosts; and ye brought that which was torn and the lame, and the sick; thus ye brought an offering: should I accept this of your hand? saith the Lord. Return unto Me, and I will return unto you.

Congregation.—Wherein shall we return?

Pastor.—Will a man rob God? Yet ye have robbed Me. But ye say, Wherein have we robbed Thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed Me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be *meat in Mine house*, and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed; for ye shall be a delightsome land, saith the Lord of hosts.

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MATTHEW.

Congregation.—Then spake Jesus to the multitude, and to the disciples, saying, The scribes and the Pharisees sit in Moses' seat: all therefore whatsoever they bid you observe, that observe and do.

Pastor.—Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done (that is, pay tithe), and not to leave the other undone.

LUKE.

Congregation.—But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God:

Pastor.—These ought ye to have done, and not to leave the other undone.

CORINTHIANS.

Congregation.—Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar?

Pastor.—Even so hath the Lord ordained that they which preach the Gospel should live of the Gospel.

HEBREWS.

Congregation.—For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him:

Pastor.—To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace.

Congregation.—Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually.

Pastor.—Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils.

Congregation.—And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham:

Pastor.—But he whose descent is not counted from them receive tithes of Abraham, and blessed him that had the promises.

Congregation.—And without all contradiction the less is blessed of the better.

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Pastor.—And here men that die receive tithes; but *there He* (Jesus) *receiveth them, of whom it is witnessed that He liveth.*

There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty.

HAGGAI 1: 4-9; 2: 3, 7-9.

B. C. 630.—Is it time for you, O ye, to dwell in your ceiled houses, and this house lie waste? Now therefore thus saith the Lord of hosts; Consider your ways. Ye have sown much and bring in little; ye eat, but ye have not enough; ye drink, but ye are not filled with drink; ye clothe you, but there is none warm; and he that earneth wages earneth wages to put it into a bag with holes. Thus saith the Lord of hosts; Consider your ways. Go up into the mountain and bring wood and build the house; and I will take pleasure in it, and I will be glorified, saith the Lord. Ye looked for much, and, lo, it came to little; and when ye brought it home, I did blow upon it. Why? saith the Lord of hosts. Because of Mine house that is waste, and ye run every man unto his own house. . . . Who is left among you that saw this house in her first glory? and how do ye see it now? is it not in your eyes in comparison of it as nothing? . . . Yet once, it is a little while, and I will shake the heavens, and the earth, and the sea, and the dry land; and I will shake all nations, and the Desire of all nations shall come; and I will fill this house with glory, saith the Lord of hosts. The silver is Mine, and the gold is Mine, saith the Lord of hosts. The glory of this latter house shall be greater than the former, saith the Lord of hosts; and in this place will I give peace, saith the Lord of hosts.

But thou shalt remember the Lord thy God: for it is He that giveth thee power to get wealth, that He may establish His covenant which He swore unto thy fathers, as it is this day.—Deut. 8: 18.

TEN QUESTIONS CONCERNING THE TITHE, AND SCRIPTURE REFERENCES.

1. *What is Meant by the Tithe?*—The tithe is the tenth part of one's net income, that is, the gross income minus necessary operating expenses. "The tenth shall be holy unto the Lord" (Lev. 27: 32).

2. *Why Is It Called Holy?*—First, because it is a *sacred symbol*. God has no need of our gifts, seeing that everything is His, but He requires this portion to remind us of our stewardship. Just as the tribute money paid to Caesar was a recognition of his authority, so the holy tithe which God required was an acknowledgment of His Lordship. "Render to Caesar therefore the things that are Caesar's, and to God the

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things that are God's" (Matt. 22:21). *The tithe* is also called holy to distinguish it from the dispensational tithes. Besides the holy tithes of the ages, used for the support of God's representatives, the Israelites under the law paid a second tithe for the feasts (Deut. 14:22-24), and every third year another for the poor (Deut. 14:28, 29), but only the first is ever called "the holy tithe." It is called holy because it "is holy unto the Lord."

3. *When the Law Was Superseded by the Gospel, Why Did Not the Holy Tithe Pass Away With it?*—The holy tithe is not an institution of the law. Like the Sabbath, it existed from the beginning. There is evidence that God taught it to all the earliest peoples. The Septuagint version of Gen. 4:6 says of Cain's offering in Eden, "Thou hast not divided aright," while the "more excellent sacrifice" of Abel in Heb. 11:4 is literally "a fuller sacrifice." Certain it is that Abraham, the father and type of all the faithful (Gal. 3:26), gave tithes as a regular duty to God's priest, Melchizedek, who was a type of Christ (Gen. 14:20), and in Heb. 7:1-10 this is used as an argument for our homage to Christ. When first spoken of under the law the tithe is referred to as already holy unto the Lord (Lev. 27:30), and as Paul says, "A covenant confirmed beforehand by God, the law, which came four hundred and thirty years after, doth not disannul" (Gal. 3:17).

4. *But Even Though the Tithe Was Holy in All Previous Ages, Is It Also Binding Upon Us?*—Yes. First, because an institution based (as marriage, the creation, Sabbath, and the tithe) upon the needs of man's nature remains binding in all ages till nature changes. Second, because the tithe which was holy before the law, and during the law, was not made less holy by the passing of the law. Third, because the stewardship of which the holy tithe is a symbol is not done away with, but rather emphasized, by the Gospel. Fourth, because the positive precepts of the Gospel sustain the tithe. Jesus said, "Ye tithe . . . these ought ye to have done" (Matt. 23:23), and again, (Matt. 22:21), "Render to Caesar the things that are Caesar's (the tribute money), and to God the things that are God's" (the holy tithe). Again, referring to the support of God's ministers, which in all previous ages was by the holy tithe, the Gospel says, "Even so hath God ordained that they which preach the Gospel should live of the Gospel" (1 Cor. 9:7-14), while in Abraham paying tithes to Melchizedek we are given a type of Christians paying tithes to Christ, who has bought us with a price (1 Cor. 6:20). And fifth, because blessing has followed obedience to the tithe in this as in previous ages.

5. *How Is the Tithe to Be Counted?*—In any way which will honestly give God the tenth. Under the law the people tithed their income as they received it, which is the best way. Increase of capital should be tithed at the time of invoicing.

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6. *What Should Be Done With the Tithe?*—It should be used for the support of God's ministers. So it was used before the law (Heb. 7: 1-10); so it was used during the law (Num. 18: 21-24), and "even so" it has been ordained for the support of the ministry under the Gospel (1 Cor. 9: 7-14).

7. *Where Should the Tithe Be Paid?*—The patriarchs paid it directly to God's priests. The tithe was to be brought directly to the temple and used in the worship of Jehovah as seen further in Deut. 12: 5-14 and Mal. 3: 8-10. The tithe was sacred to Jehovah in the same sense as the Sabbath was sacred to Him, and both were alike binding on king and people. Under the law the command was "bring ye the whole tithe into the storehouse" (Mal. 3: 10), and under the Gospel the Church is "God's house" (Heb. 3: 5, 6), and therefore the proper custodian of the tithes, because it is through the Church that God's ministers are regularly called and supported.

8. *In Case of Great Need May the Tithe Be Used for Self or Family?*—Yes. The law allowed for the "redeeming of the tithe" (Lev. 27: 31), and the spirit of the Gospel, which allows works of necessity or mercy or kindness upon the Sabbath, will also allow human need to rise above the law of the tithe. But tithes so used should be returned again with interest, and nothing but the most pressing necessity should cause any exceptions to the rule.

9. *Should Offerings Be Given in Addition to the Tithe?*—Yes, if God has prospered us so that we are able to do so. Under the law the people gave not only the holy tithe, but the tithe for the feasts (Deut. 14: 22), and for the poor (Deut. 14: 28), and left the corners of their fields for the poor to glean (Lev. 19: 9); they gave the firstfruits as a thank-offering (Deut. 26: 1-10), besides vows (Lev. 27: 9, 28), and freewill offerings (Deut. 16: 10), paid for the redemption of the first born (Ex. 13: 15), remitted all debts on Jubilee year (Lev. 25), and let the land have rest every seventh year (Lev. 25). This all made a total of about two-fifths, yet even that is small when we consider that tenants are now accustomed to give half. Instead of becoming impoverished by such giving Israel prospered most when faithful in it. Such offerings, given as God has prospered, equalize the giving of the rich and the poor, for while some can give only a little, yet the offerings of others should be very much greater than their tithe.

10. *When Should Tithing Be Begun?*—At once. In fact, to be strictly honest with God, any property accumulated by withholding the tithe should be also put in the fund now. If there are debts to pay, remember that the debt to God is not less sacred than others, and that by paying it there will be a blessing from Him that will make it easier to be free from all other debts. If you feel that you can not afford it, remember that you can not afford not to do it. It has been so thoroughly demonstrated in all history,

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and by thousands of living examples, that observance of the tithe in the right spirit conduces to prosperity, that it is not a matter of theory. Far be it from any to begin tithing for the purpose of being more prosperous. That spirit would defeat its own end. The tithe is to financial life what the Sabbath is to physical life and marriage is to social life; but each of these institutions is conducive to the moral welfare of the race, which is the primary consideration.—DR. C. F. YODER, former President Ashland College.

“I speak of the Bible as the Book of the people, not the Book of the minister of the gospel, not the special Book of the priest from which to set forth some occult, unknown doctrine withheld from the common understanding of men, but a great Book of revelation—the people’s Book of revelation. For it seems to me that the Bible has revealed the people to themselves. . . .

“A man has found himself when he has found his relation to the rest of the universe, and here is the Book in which those relations are set forth. And so when you see a man going along the highways of life with his gaze lifted above the road, lifted to the sloping ways in front of him, then be careful of that man and get out of his way. He knows the kingdom for which he is bound. He has seen the revelation of himself and of his relations to mankind. He has seen the revelation of his relation to his God and Maker, and therefore he has seen his responsibility in the world. This is the revelation of life and peace.”

—GOV. WOODROW WILSON.

CHAPTER II

HISTORICAL NOTES

“TITHE, etymologically, a tenth; historically, a tenth part of the tithable produce of the land paid to the clergy. The payment of the tithe to the clergy originated in the recognition of a moral and religious duty. The discharge of this acknowledged obligation acquired the force of custom, then received the sanction of ecclesiastical law, and finally passed into the national jurisprudence of England and other Christian countries.”—*Crown Cyclopaedia*, 1903.

PRAYER

O Lord, we beseech Thee that every disciple waiting here, like those that waited in the upper room of old, may receive a crown of flame. O Lord, we beseech Thee that when we lift up our petitions to Thee, it may be with a common heart from all these hundreds of disciples.

And wilt Thou bless the great work which we represent, the missionaries in distant lands, the Churches which sustain them, these dear brethren who are taking council together as to the best means of helping them, and fit us still better than we have ever been for all the responsibilities connected with this work.—BISHOP THOBURN, at Laymen’s Missionary Congress.

All the quotations of the preceding chapter are made from the St. James Version of the Bible, the three hundredth anniversary of which the Christian world is now celebrating. This book has already been translated into five hundred languages.

In a brief anniversary review the *St. Louis Globe Democrat* states that “during the year 1909 there were published of this 300-year-old book 18,866,000 copies, in 237 languages, and that

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the number for the year just ended there is reason to believe will reach the grand total of 20,000,000 copies. This wonderful showing does not include the millions of copies of the New Testament and Psalms which are published and sold yearly. And now, after three hundred years, that Book so far outsells all other published volumes that its record makes the combined showing of the 'six best sellers' look like an ant hill in the shadow of Vesuvius." And in each copy of this widely sought and revered Book, this unerring Guide to right living, is taught among other important things, observance of the Ten Commandments, tithing, and the vital principles of Christian stewardship. The covetous and worldly-minded would have observance of the tithe and the enlarged graces of giving omitted from the Book, but not so the translators who have been true to the originals and the trust imposed.

Under the chapter titles "Calamities Befalling the Sacrilegious" and "Consequences of Tithe Robbery," Dr. Lansdell cites many instances during and after the Reformation showing that God's disfavor as surely followed the improper use or misappropriation of the tithe as in the days of Israel. He quotes from a writer reviewing Spelman's "Sacrilege" as follows: "Property consecrated to God in the service of the Church has, generally, when alienated to secular purposes, brought misfortune on its possessors, whether by strange accidents, by violent deaths, by loss of wealth, or, and that chiefly, by failure of heirs male; and that such property hardly ever continues long in one family." More than a hundred instances are referred to, showing how dukes, marquises, earls, barons, and lords of England owing to receiving grants of tithes were beheaded, hanged, or imprisoned. Others lost their property, social standing, and their families. Speaking of the effect on the commonwealth we quote: "Lest therefore thou shouldest think the crime and punishment endeth with them, consider with me the condition and success both of our commonwealth in general and of private families before the Dissolution, and observe them after, and we shall find just cause to think there

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is a cursed thing among us." And concerning families Spelman points out that more of our nobility and their children were attainted and died under the hand of justice within twenty years next following the Dissolution, than did so during the previous five hundred years, or from the time of the Norman conquest.

"Money is like fire," says Dr. C. A. Cook, the noted Baptist minister, in his prize essay on "Systematic Giving"—"It is a good servant, but a bad master. When men are mastered by money they are held in a most terrible bondage. When men master money—master it for Christ—they wield a most powerful instrument. As riches increase, however, men are exposed more and more to the mastering power of wealth, and unless proper precautions are taken their riches will become their greatest curse. 'They that will be rich,' says the Apostle Paul, 'fall into temptation and a snare.' And Solomon, the richest king that ever reigned, says, 'He that trusteth in his riches shall fall.'

"The Church is now exposed to all the dangers that wealth can bring. Her wealth is great beyond computation, and with increase of wealth evils have already begun to crowd in upon the Church, which are in many places threatening to undermine the foundations of her strength and cause her endless harm. . . . Wedded with the love of money there is the love of pleasure and the waste of money therein. The spending of money upon pleasures that are inconsistent with a Christian profession is doing untold damage to the cause of Christ, and making many Church members more lovers of the world than lovers of God. They have been made God's stewards, but they are unfaithful to the trust reposed in them, and the money which should have been consecrated to Christ is foolishly spent upon worthless trifles. God's people will be saved from this snare only as they have loftier ideas concerning the value and uses of money. . . . *Get the people to give in the right way, and spiritual blessings will follow.* Nothing is more distinctly taught in the Word of God than this. Here is the Divine statement: 'Bring ye all the tithes into the storehouse, that there may be meat in Mine house, and prove Me now herewith, saith the Lord of hosts.'"

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This chapter deals almost exclusively with past history. May we not look optimistically into the future, praying that coming pages of history may never bear record of alienated tithes, but of a new epoch of consecration of wealth to the great purposes of God in redeeming the world such as has never been known.

The Church has put her hand to a plow from which she can not look back; that plow is the conquest of this world for Christ. She has planted her missions on every shore; she has placed her colleges and printing presses in the strategic centers of the pagan world; she has proclaimed to the heathen that they are undone and hopeless without the Gospel of our Lord Jesus Christ. And now she has no election. She must evangelize them. It is contained in her commission. It is bound up with her very life. To turn from it were to abdicate, to apostatize, to become infamous. I repeat it. Recession from this work would mean for the Church nothing less than the prevailing of the gates of hell.—FRANK OTIS BALLARD, D. D.

The world is already aglow with the dawn of glorious events. Burma is freed from its brutal, heathen king, and welcomes the gospel. China and Japan are rapidly advancing to the light of God's truth. Central and Southern Africa invite to newly explored fields, and are ready for ten thousand new laborers, many of whom our own land can furnish. Papal Europe is free from the Pope's temporal power, and freedom of worship takes the place of the Inquisition. The Greek Church and all the State Churches of Europe are learning new lessons of toleration. The gospel is piercing Mohammedanism with the sword of the Spirit, the Word of God. Mexico has broken the chains of intolerance, and welcomes the gospel. South America is catching the glimpses of gospel light, and the islands of the sea are stepping from savagery into Christian civilization.—G. S. BAILEY, D. D.

If we fail in this matter of stewardship we shall be reminded of our failure by the God of providence. He did not allow Abraham, or Jacob, or Isaac, or David, or Moses, or Hezekiah to escape the temporal consequences of their respective sins. Nor can we count on such escape. Nor has He any lack of ways of taking vengeance of our inventions. If we sin as to means He can withdraw them from us. A fire, a panic, a war, a shrinkage can come in His providence. No more rapidly did Jonah's gourd wither than our possessions melt away! Men fail to realize that all is in His hand. Or He can leave them with us, without their yielding us any comfort. Some of the richest men are not at all happy men, their very wealth in many cases burdening their minds, embittering their closing years, and in the quarrels over it when they are gone exposing the least lovely portions of their lives.—DR. JOHN HALL.

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This was the kind of teaching delivered by Augustin when he came to Canterbury. The people, moreover, accepted this teaching, and, what is better, they acted upon it; for we never read that Augustin had to send back to Gregory at Rome asking him to organize bazaars, and raffles, and entertainments, and suppers, whereby to provide means to propagate Christianity to our forefathers. Scriptural tithe-paying and offerings became the ordinary and sufficient methods by which the work of the infant Church in England was carried on. This was in the seventh century; and when Ethelwulf, somewhat later, became the first king to inherit a united England, one of his first acts was to arrange concerning the payment of tithes from his own lands, and to organize, what I like to regard as the first Pan-Anglican (or All-English) Thank-offering.—HENRY LANSDELL, D. D.

In the history of the Church in the first centuries we have abundant evidence that the tithe had not been discontinued. Clement (30-100 A. D.) and Justin Martyr (110-165 A. D.) were very clear in their teachings concerning the offerings that were due to God. Irenæus (120-202 A. D.) speaks of "the obligation of Christians to render tithes unto God." Neander declares, "The duty was also embodied in the Apostolic canons, a compilation of laws in force among the Christian Churches about the close of the second century." The tithe was declared as a Christian duty by Origen (185-254), by Cyprian (200-258), by Jerome (345-420), by Ambrose (340-397), who said, "God has reserved the tenth part to Himself, and therefore it is not lawful for a man to retain what God has reserved for Himself." Augustine (354-430) declared, "Our ancestors used to abound in wealth of every kind for this very reason that they used to give tithes, and pay the tax to Cæsar." And he goes on to say that because they have "been unwilling to share the tithe with God now the whole is taken away." He urges the giving of the tenth, and used these two strong expressions: "The scribes and Pharisees gave tithes, for whom Christ had not yet shed His blood." "But yet I can not keep back what He who died for us said whilst He was alive, 'Except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven.'"

The tithe was enjoined by the Council of Tours in A. D. 567, by that of Macon in 585, of Rouen in 650, of Nantes in 660, and of Metz in 756. For centuries it was the prevailing custom throughout all Christendom. Bingham in his "Christian Antiquities" says, "This was the unanimous judgment of the Fathers, and the voice of the Church uncontradicted for more than a thousand years, or until the usages of the Church were alienated and perverted by the papal hierarchy during the dark ages."

It is a well recognized principle of law that when once a law has been in force, and the conditions which called it forth still exist, the law is

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binding until it is repealed. History shows that the law of tithing, while merged into the ceremonial law, has never been repealed, and the need for its enforcement has never been greater than at the present time.—JOHN Y. AITCHESON, D. D.

The following Councils of the early Church all proclaimed to Christians the obligation of paying tithes, resting the duty not on the authority of ecclesiastical law but on the sure basis of the Word of God: Ancyra, A. D. 314; Gangra, A. D. 324; Orleans, A. D. 511; Tours, A. D. 567; Toledo, A. D. 663; Rouen, A. D. 650; Fimli, A. D. 791; London, A. D. 1425.

The practice of tithing was introduced into England by King Offa at the end of the eighth century, and in the time of King Ethelwolf, the middle of the ninth century, had been made general all over England, where it has ever since continued to be the law of the land and the chief revenue of the Church.

Calvin, whose opinion on any subject demands attention and carries great weight for Presbyterians, says: "We see how God complaineth that He was defrauded both of His firstfruits and also of His offerings and of all the residue which He had applied to Himself in His law. But if we inquire how the heathen behaved themselves toward their idols, we should find that they are willing to spend the most part of their substance on their superstitions."

John Knox, in his epistle to the ministers of Scotland, writes: "Our Lord in the Gospel, speaking of payment of tithes to the Pharisees, saith, 'These ought ye to have done and not to leave the others undone.'"

"It behooveth them to be paid. Now a great many, to outface conscience and delude all reproofs, maintain that lands, tithes, yea, whatever belonged to the Church in former ages, may be lawfully alienated."

"There is no impiety against which it is more requisite you set yourselves in this time. Repent, therefore, and amend your own neglect in this behalf and call upon others for amendment."

The picture-writings of Egypt, the cuneiform tablets of Babylonia, and early writers of Greece and Rome inform us that before the Bible was written, and apart therefrom, it was an almost universal practice among civilized nations for people to pay tithes to their gods; but none tell us when, or where, the practice began, or who issued the law for its observance.

With regard to the antiquity of their teaching, we have seen that it begins with the very commencement of Church history, after that recorded in the New Testament, and continues steadily and increasingly, nearly every century yielding one or more writers who persistently upheld the doctrine that the tenth of a Christian's income is the property of, and the least he should offer to, God.

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So again, conversely, whilst we have found all these testimonies in favor of the practice of tithing, we have not met with a single bishop of those centuries who ever condemned or opposed the doctrine, or even suggested that less than the tenth is a proper portion to be set apart for God's service. Their teaching, too, was illustrated by their practice: for the great bishops of the early Church were veritable fathers to the poor.

Christian teaching, practice, and legislation, therefore, on the subject of tithing in England has been in perfect accord with similar teaching, practice, and legislation throughout Continental Christendom, as will be seen more comprehensively if the names of Christian teachers, legislators, and Councils, mentioned in the previous chapters, be arranged under their various countries and centuries for 1,600 years.

In A. D. 585 was held the second Council of Mascon, or Macon, in the province of Lyons, attended by all the metropolitans and bishops of Guntram's kingdom, in the Acts of which Council this decree is said to have been passed:

"It behooves us to recall to their primitive state all other particulars of the Holy Catholic faith, which we find to have become deteriorated by lapse of time, lest we become adversaries to ourselves, while those things which we know to affect the quality of our order we either do not correct, or (which would be wickedness in us) pass them over in silence. The divine laws, also, taking care of the priests and ministers of the Church that they might have their hereditary portion, have commanded all people to pay the tithes of their fruits to holy places, that they (the clergy), being hindered by no sort of employment, may, at the appointed hours, be at leisure for the spiritual duty of their ministry. Which laws the whole body of Christians for a long time kept inviolate; but now, by degrees, almost all of them have shown themselves prevaricators of those laws, since they neglect to fulfill the things which have been divinely ordained."

Thus we see tithe-paying here reckoned a matter of the Catholic faith, and declared due by divine law; and it is said to have been paid by Christians generally, and for a long time past; but that in consequence of recent neglect, the Council would renew the ancient custom, under penalty of excommunication to any who might refuse.

Moreover, if we ask again whether a man who withholds from religious and charitable purposes the tenth of his income be honest before God, we are instructed by the teaching and practice of the whole Christian Church to affirm that "*The Tithe is the Lord's*," and whosoever does not render that tithe, be he Christian or Jew, is in Scripture language a "robber of God."—HENRY LANSDSELL, D. D.

That the early Church practiced the tithe can not be doubted.

"The Apostolic Canons, the Apostolical Constitution, St. Cyprian on

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the Unity of the Church, and the works of St. Ambrose, St. Chrysostom, St. Augustine, and the other fathers of both divisions of the Church abound with allusions to it." (Chambers's Encyclopedia, title, "Tithe.")

"It is generally agreed by learned men that the ancients accounted tithes to be due by divine right. Bellarmin, indeed, and Rivet, and Mr. Selden place them upon another foot; but our learned Bishop Andrews, and Bishop Carleton, who wrote before Mr. Selden, and Bishop Montague and Tillesly, who wrote in answer to him (not to mention many others who have written since), have clearly proved that the ancients believed the law about tithes not to be merely a ceremonial or political command, but of moral and perpetual obligation." (Bingham.)

"So liberal, in the beginning of Christianity, was the devotion of the believers, that their bounty to the evangelical priesthood far exceeded what the tenth could have been." (Selden.)

Innumerable quotations might be made from the early fathers, but only a few can be given.

"That instead of Thou shalt not commit adultery, Christ says, Thou shalt not lust after any; instead of Thou shalt not kill, Thou shalt not be angry; instead of Thou shalt pay tithes, Sell all and give to the poor, which are not dissolving of the law, but enlarging it." (Irenæus.)

"The number ten is venerable also in the New Testament . . . and because one Christ is the Author, Fountain, and Original of all, therefore the people offer tithes to the ministers and priests. . . . And that we may be further taught by God's own words that these things are to be observed according to the letter, let us further note, the Lord saith in the Gospel, Woe to you scribes, Pharisees, hypocrites, who give tithes of mint, anise, and cinnamon, but omit the greater things of the law; ye hypocrites, these things ye ought to have done, and not to have left the other undone. Mind well how the word of the Lord would, by all means, have the greater things of the law done, but so as these things *which are intended to stand according to the letter be not omitted.*" (Origen.)

"O, what a shame is this! that what was no great matter among the Jews should be pretended to be so among Christians; if it was a dangerous thing to fail of giving tithes then, to be sure it is more dangerous now." (Chrysostom.)

"In harvest we ought to think of giving, or rather restoring, tithes to God, who gives all we have, with thanksgiving, for the Giver of all is pleased to require back a tenth from us, not for His profit, but ours: for thus He promiseth by His prophet Malachi. Tithes are required as a debt, and he that will not give them invades another's right." (Augustine.)

"Christians are not only bound to give tithes and firstfruits, but to sell all; and if they will not do that, at least they ought to follow the begin-

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nings of the Jews, to give the poor their share, and to the priests and Levites the honor due to them; he that doth not this manifestly deceives and cheats God." (Jerome.)—JUDGE J. P. HOBSON, of Kentucky.

That the law of the tithe was recognized, and the duty of conformity to it enforced, is made very evident in the writings of the Fathers, in the records of the Councils, and the history of the Church throughout the centuries until we approach the period of the Reformation. Indeed, the perversion of this law and the departure from it became the occasion of the sale of indulgences and the ushering in of the Reformation.—SYLVANUS STAHL, D. D.

The great danger of the United States and Canada is unconsecrated prosperity.—DR. TORREY.

What conclusion, then, shall we reach from all these theologians, teachers, and authors from all points of the cultured world, with a continuous line of unbroken evidence from the Christian era to the Reformation, without a voice against the practice from the authorities of the Church? Can there be a doubt as to the universal belief on this subject during this stretch of centuries? We have not time nor space to take up at length the action of the various Councils, but we have only to read their proceedings to learn that they stamped with approval the well-known custom of the tenth for the Lord.—JOHN WESLEY DUNCAN.

Vast missionary enterprises of a colossal character hitherto unknown in the history of the Christian Church have been launched. Enormous sums of money will be necessary to carry these great projects into practical effect, and therefore an urgent Divine summons has gone forth calling upon the Church to consecrate her wealth with a liberal hand that she may enter upon the widening and whitening fields already ripe for the harvest. This is no time for exhausted missionary treasuries. The ways and means department must be fully equipped. The Lord's impoverished exchequer must be abundantly replenished, even to overflowing, by the consecrated offerings of His stewards, that there be no lack in meeting all the financial demands of the hour.—*Christian Steward.*

We have shown that God required the Jews to devote about one-third of their income to religious purposes, and that as individuals and as a nation He always blessed them with temporal prosperity when they kept His commandments and put their trust in Him. We have given you briefly not only the experience of the Israelites as a people, but of Abraham, Isaac, Jacob, Moses, Joshua, Caleb, David, Solomon, Elijah, Elisha, Hezekiah, Daniel and the "three Hebrew children," Zerubbabel, Ezra, and Nehemiah. If these wonderful examples of God's fidelity in providing for the temporal needs of His faithful children does not inspire faith in God for the good things of earth, we are unable to say what will.—REV. S. B. SHAW.

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I believe the doctrine of the tithe is one of the fundamental truths of the Scriptures. It is one of the great agencies for the progress of the kingdom of Christ by the Holy Ghost.

This truth, like other truths, has at times been lost to the Church. The Apostle Paul brought out the truth of justification by faith as clear as the sunlight, but it got buried under the rubbish of human doctrine during the Middle Ages, and had to be brought to the light again by Martin Luther.

So the doctrine of sanctification by faith was clearly taught by the apostles, but it too was lost during the long night of the Middle Ages, and was brought back again into deserved prominence by John Wesley and his companions.

In like manner the duty of tithing, which, I think, ought to be called a Christian doctrine, has been forgotten and should again be lifted to its rightful place among the duties revealed by God.—REV. W. C. NASH.

The law did not create tithes: it recognized tithes. Now, for a man to say that he will not pay tithes because he is not under law simply means that as an American citizen you have the right to kill, to commit adultery, to bear false witness, to steal, because you are not under Hebrew law. Law, my brother, does not create facts: law recognizes facts. The laws that recognize eternal righteousness, in the relations of life, abide because they recognize the nature of things. Right was before law; law recognizes the fact.

You read the pages of history, Arabian, Carthaginian, Greek, Roman, you find on the pages of every great historic nation the payment of tithes to the gods they worshiped; it was far more widespread than the law setting apart one day in seven for rest.

The law of Judaism simply recognized the fact of tithes. Now Christ commended it; the law commanded it. What Christ commends is our command. He looked into the faces of the Pharisees and said: "Ye tithe the mint and anise and cummin, but ye neglect righteousness and judgment. These ought ye to have done and not to have left the other undone."—O. P. GIFFORD, D. D.

No man can live happily who regards himself alone: who turns everything to his own advantage. Thou must live for another, if thou wishest to live for thyself.—SENECA.

CHAPTER III

THE TITHE LAW UNABROGATED

PRAYER—O God, Thou knowest how often we have allowed other gods, other things to occupy that place in our affections which belongeth to Thee alone. Thou knowest how often we have been selfish and thoughtless in our relationship to others. We have enjoyed our good things, and have forgotten the brother who was in need. We have been contented to walk in the light ourselves, and neglect those who sat in darkness and in the shadow of death. We have gone our way, occupied with the follies and the trifles of the world, while our brother has gone down in sin with no hand stretched out to save. O God, “have mercy upon us according to Thy loving kindness, according to the multitude of Thy tender mercies blot out our iniquities.” Humble us before Thee this day. O give us to love as He loved, to feel as He felt, to pray as He prayed, to give as He gave, to serve as He served.—DR. ALFRED GANDIER, *President Knox College*, at Missionary Congress.

This chapter might have been omitted from this volume were it not that Satan is constantly attempting in the minds of many to separate the Old Testament teachings (especially with regard to tithing) from the New. On what other point in God's laws respecting the conduct of His children is there any question of validity raised except that which touches upon the secular or selfish concerns of men?

“Who,” inquires Dr. Duncan, “is more likely in the sight of God to be right: he who follows his own devices, setting up his own standard, claiming the option to give as much or as little as he pleases, or the great teachers of Christianity, from the very beginning, singly and collectively, upholding the Scriptural doctrine of not less than a tenth? Surely in this case we may safely

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listen to the voice of the Church." Let us hear John Ruskin in "Seven Lamps Architecture" on this subject, when he says reverently: "And let us not now lose sight of this broad and unabrogated principle—I might say incapable of being abrogated so long as men shall receive earthly gifts from God. Of all that they have His tithe must be rendered to Him, or in so far and insomuch He is forgotten: of the skill and of the treasure, of the strength and of the mind, of the time and of the toil offering must be made reverently; and if there be any difference between the Levitical and the Christian offering, it is that the latter may be just so much the wider in its range as it is typical in its meaning, as it is thankful instead of sacrificial."

The very instructive comments of this chapter are those of ministers and laymen who practice and preach Scriptural standards of stewardship. Any one of these ought possibly to suffice in proof that tithing remains an unrepealed obligation.

In the multiplicity of them, however, new thoughts may be presented that will enlighten and encourage others to advocate and practice tithing. The writer can say from his own experience that this book would probably never have been compiled had not a faithful pastor and a fellow layman years ago pointed out the neglect of the Church in lending obedience to the command, "Bring ye all the tithes into the storehouse, that there may be meat in Mine house." The reason that the tithe is not more generally observed may be traced primarily to a lack of proper instruction in regard to it. No subject in all the Bible will receive more willing and responsive attention from the laity than a proper presentation of the duty of devotion of earthly possessions to God.

There are some duties which the Bible seems to recognize as understood from the beginning. There is no mention of their origin and first announcement. The duty of tithe-giving—of giving one-tenth of one's entire income to the Lord—is one of these duties which seems to have needed the record of no original announcement or injunction. Like prayer, tithe-giving was practiced by the patriarchs long before the proclamation of the Mosaic law. While, as in the case of prayer, it finds no specific mention in the Decalogue, tithe-giving has had, and it has, a widespread recognition in the world—a recognition that would be as nearly universal

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as that given to prayer, if it were not that it costs so much more. The duty of tithe-giving certainly seems to stand out in the Bible as a duty of equal obligation with prayer; and its willful violation appears to be there counted just as surely deserving of condemnation as the breach of any or all of the Ten Commandments.—*Sunday School Times*.

The gospel does not set aside the law, but enables us to fulfill it, through the indwelling life of Christ. As Dr. Russell says, "A Christian who refuses to give a tithe of his income to God is not in grace, but in disgrace." If the gospel does not enable us to live up to the requirements of the law, it does not yet rule our hearts with power.

The principle of the tithe does not exhaust the Scriptural idea of stewardship, but it is a fundamental part of it. As a matter of fact the systematic giving of at least one-tenth of one's income to God is almost always a stepping stone into higher standards of stewardship and sacrifice than many Christians have made.

Fundamentally, it is a question of whether the love of money or the love of God is to be the master passion of the life. If the love of God is allowed to dominate in all one's life-plans, the outward manifestation of this love will appear as obedience to the will of God. "If ye love Me, ye will keep My commandments" (John 14:15). If therefore one would have the perfect antidote to the spirit of covetousness, he will find it in the adoption of the principles of stewardship revealed in the Word of God.

The Old Testament rule for overcoming covetousness was to give back to God the first tenth of all the blessings He bestowed upon His people. Without abrogating this principle, the New Testament goes on to set up a much higher standard of liberality. There is probably no other single test of whether the love of money or the love of God is stronger in a man's life, than the test of his willingness to give habitually to God at least a tithe of all his income.

It is inconceivable that God should ever have asked and insisted on His people giving to Him at least one-tenth of their income, unless there had been in human nature some fundamental necessity for such systematic recognition of God's ownership of all wealth. The law was certainly not given because God needed the money, but because His people needed to give it. Every law of God is as benevolent in its purpose as the love of God itself. The law of the tithe is merely the expression of God's tender solicitude for His people, lest they grow hard and mean in the administration of His gifts.—J. CAMPBELL WHITE.

The doctrine of "tithes"—giving one-tenth of all our income to sustain His cause—was evidently God's original plan; His law for giving from the beginning, which has never been abrogated. In the beginning

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God set apart two things for Himself alone, viz., one-seventh of our time and one-tenth of our income. The former He called the "Day of Rest" and the latter the "Tithe." It is important here to note that the "tithe" is that portion of a man's income which belongs to the Lord and *not to himself* (Lev. 27:30). "The tithe is the Lord's . . . it is holy unto the Lord;" that is, no man has a right to it, and never had in any age of the world, nor has any man a right to it to-day. It belongs to the Lord and to Him alone. It is His own.

So strikingly true is this that the prophet Malachi (3:8) says that when a man withholds the tithe or applies it to his own uses, he actually "robs God," because he employs as his own what belongs to God alone, as "holy unto the Lord."—L. B. HARTMAN, D. D.

That day in a measure has come in this laymen's uprising. What a spring there has been! What a revelation of the truth that "My yoke is easy and My burden is light!" Not that *sacrifice* is not involved. *It is; and much of it.* The ease is not the ease that begets indifferent service: it is the ease that marks Love's work, and differentiates between human drudgery and divine ministry.—COL. E. W. HALFORD.

Leviticus calls new machinery into existence, but it affirms the old principle of a proportion for God. The New Testament modifies the machinery, but it does not abrogate the principle.

Now we plead for this systematic giving, albeit it is disliked by the covetous, who deem all lost that is given away; by the heretics, who think we may do what we will with our own; by the lazy, who dislike the trouble of examining and deciding; by the double-minded, who wish to have a byway by which to escape duty somewhere between "God and their own conscience."—DR. JOHN HALL.

I believe that the old direction, or rather law, about consecrating one-tenth of the income to the Lord holds good to-day. It was n't instituted as a type of Christ, you know, and therefore was not annulled as the types were, when He came. We think the tenth is as much His own to-day as it ever was, and therefore we use it for His work, He graciously permitting us to act according to our judgment as to where to spend it. . . .

Suppose you were to give me a hundred dollars a year, with this explanation: I furnish you this, or the means of securing this, for your own needs; you are to spend it as carefully and as conscientiously as you can, for whatever you intelligently believe it ought to be spent, *with this exception*: one-tenth of it is to be given every year to the support of whatever object you might choose to name. Would I have any right to use the entire sum and say I had no money for that cause?—PANSY (Mrs. G. R. Alden), in "The Pocket Measure."

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The tithe, from the teaching of God's Word, is certainly God's only method for financing His Church, the greatest institution on earth. No one says that one-seventh of our time was abrogated by the death of Christ; neither was the tithe. And so universally in the days of Christ were these two truths fixed in the minds and hearts of the people that it seemed to need no argument or special commands concerning them, but a clear recognition of these great truths as we find them in the New Testament practices. And if they were abrogated in any sense, why did our Lord give them His approval?—C. H. McDOWELL.

The law of the tithe is found in Lev. 27: 30; for example: "And all the tithe of the land, whether of the seed of the land, or the fruit of the tree, is the Lord's, it is holy unto the Lord."

But this is not the *origin* of the tithe. It is a common, almost universal, misconception to suppose that the tithe was originally a part of the Mosaic ceremonial law, an invention to provide for the poor Levites who had no inheritance among the tribes, and therefore of local and temporary obligation. Nothing could be farther from the fact as can easily and conclusively be shown.

The tithe is first mentioned in the fourteenth chapter of Genesis, over 400 years before Moses commanded the children of Israel to tithe, and before there were any Jews, or any Levites. You remember the story, how certain kings raided Sodom, and carried away all the inhabitants, including Lot, Abram's brother, and all the spoil of the city. You remember how Abram, with a few picked men, pursued after the raiders, routed them, and recaptured all the persons and all the goods. As he returned he met Melchizedek, priest of God Most High, "and gave him a tenth of all." Without hesitation Abram joyfully pays to this representative of God a tenth, while he sternly refuses to accept *for himself* so much as a "thread or a shoe latchet," although the King of Sodom urges him to take all the remaining nine-tenths for himself.

Evidently Abram was familiar with the obligation and meaning of the tithe and knew of God's claim on the tenth. Who taught Abram to tithe, and who taught Abram's teacher? We must believe that somewhere back in those dim ages of the beginning, when God was laying the everlasting foundation of His kingdom, He placed His divine hand on the one-tenth of the increase of material things, and forever asserted His lien on our substance, which was long afterward formulated into written law—"The tithe is the Lord's."

There is really only one way in which a law may be repealed. The same power, or authority that enacted the law may by the same equally formal process repeal the same.

Therefore, God might have declared the law of the tithe abrogated, or repealed, by some of His prophets speaking authoritatively for Him,

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but instead of that, by the mouth of His latest Old Testament prophet, Malachi, He reannounces His ancient law with terrific emphasis, and closes His old covenant with promises of blessing to those who obey Him in this matter of the tithe, and reproach and denunciation of those who are disobedient.

God might have annulled the law of the tithe by the word of Him who came "not to destroy the law, but to fulfill it," but instead Jesus laid a tremendous emphasis, and an untold weight of obligation on the old law, when *He* said that men *ought* to tithe. "Woe unto you, scribes and Pharisees, hypocrites, for ye tithe mint and anise and cummin and have left undone the weightier matters of the law, judgment, and mercy, and faith; but these ye *ought* to have done, and not to have left the other undone." How that ponderous *ought* from Jesus' lips should thunder in our ears, and in our hearts, and in our conscience.

So that we find the law of the tithe in full force to-day, and binding on the entire human race.—HARRY WHITCOMB.

The only explanation why tithing strikes us as Judaistic is because we have neglected it in our Churches. All that was typical passed away with the old dispensation. All that was a shadow passed away on the coming of the substance, which is Christ. The bloody sacrifices naturally passed away. Why not? The necessity also for the altar and the white robed priests and Levites to serve at the altar, together with the date of convocation and the various feasts. These ought to have passed away. But will you show us in what sense giving a tenth of a man's substance religiously to God should have any reason to pass away? We can think of many reasons why it should continue. Was it typical of anything which it fulfilled? Is it in any way a shadow? If so, what did it foreshadow?

We venture to assert that nothing about it has passed except the destination of the wealth so amassed. Then it was allotted to the maintenance of the temple and the sacrifices of the temple. Now it is destined to that world-wide work of evangelism made possible by the sacrifice of Christ.—FRANK O. BALLARD, D. D.

And if the twenty-seven books of the New Testament did not contain a single reference to the tithe, nor a single passage which could by any stretch of charity be interpreted as referring to the custom of tithing, nevertheless, since we know the teaching of the Old Testament on the subject, and since we know the relation of the New to the Old on all other doctrines and customs of religious and spiritual import, we could determine with confidence and certainty the attitude of the New Testament on this question. Therefore, it is simply unthinkable that the doctrine of Christian stewardship could mean giving a smaller proportion

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than one-tenth; for if the New Testament let down the Old Testament standard with respect to the tithe, it is the one solitary exception in all the range of moral and religious obligations.—LOREN M. EDWARDS, B. D.

Question.—Is not this idea of tithe-giving a narrow, legal, Jewish view of the whole question? Should we not consecrate the whole of our income, rather than a small fraction?

Answer.—Every true tithe-giver does consecrate the whole of his property, but he also specifically gives *at least* one-tenth for the spread of the kingdom of God, while the average gift of Christians for this purpose is not one-hundredth part of their income. This is a Christian vow, and is not a Jewish law simply because the Jews practiced it. The Ten Commandments and the Sabbath belong to the Christian as well as to the Jew.—J. WILLIS BAER.

There is not a shred of evidence that this law of the tithe has ever yet been fulfilled or abrogated. There is not a particle of evidence that it ever will be fulfilled, or annulled, until the gospel has been preached to every creature, until the final and complete establishment of the kingdom of our Redeemer in the world.—E. L. MILLER.

Opposition to the tithe, these days, usually means the person so opposing does not pay to the Church even one-tenth. Such person should be made to blush by the example of the Jew and heathen.

The subjects of *money* and *covetousness* are mentioned in one out of every six verses in the New Testament. If the law of the tithe had been done away, or if Christians had been expected to pay less, the change certainly would have been mentioned, but it is not. The tithe of money to the Lord continues in the very nature of the relation between man and God.—J. M. STANFIELD.

The tithe was not a Jewish institution and peculiarity or attached to their nation alone, but was a primitive and universal demand, and in due time was, as we may say, like the sacred writings inwrapped and preserved in that economy. The tithe belonged to the Melchizedekian priesthood, which was the universal priesthood, prior to the Aaronic, and is now perpetuated in Christ, who is a High Priest forever, after the order of Melchizedek.—A. CARMAN, D. D.

There has been no repealing of the law either expressly or by implication. In which of the four Evangelists shall we find the revocation? Where in the Acts of the Apostles? In which of the Epistles? Where in the Apocalypse?—REV. RICHARD DUKE.

There is a picturesque corroborative argument to these words of Jesus given by the unknown writer of the book of Hebrews, where in the seventh chapter he compares the quaint character of Melchizedek with our

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Master. He recalls and emphasizes in six different clauses the giving of tithes by Abraham to the king of Salem, and then speaks of "another priest" who has arisen, but who shall be a priest forever after the order of Melchizedek. The logical conclusion is unavoidable, that if the paying of tithes was approved in Abraham as he offered his homage to the first Melchizedek, so the giving of the tenth would be part of the humble service to be rendered to that greater King of Peace, who shall be "a Priest forever."—CHAS. E. LOCKE, D. D.

There has been no change in the Law of Giving. It is urged that in the New Testament dispensation Christians have greater liberties than under the old dispensation, and to say that the law of the tenth is still in force is to increase rather than decrease our burdens. It is freely granted that the ceremonial law of the Jews was repealed, and that privileges of believers greatly enlarged and also that their responsibilities are increased. But there were some things not repealed by Christ: the institution of marriage, the Law of the Sabbath, the Moral Law, and the Law of Giving. These all pass over without being repealed into the new dispensation.—F. M. VAN TREES, D. D.

We are sure that we speak after both the letter and the spirit of the New Testament in urging systematic and proportional giving. We believe that we speak after the mind of Christ in suggesting that in general the Christian should set aside for the service of God and man not less than one-tenth of his income. Just here we are met by the suggestion that an Old Testament system of tithing is not adapted to our modern and complex age; that it is very difficult for many men to determine what is their net income after paying the legitimate expenses necessary to obtain their income; where the line is to be drawn between the relatives who have a legitimate—almost a legal—claim upon them, and humanity in general. A moment's thought will suffice to show that this objection is not against tithing, but against all proportional giving; that it is a plea for the old lack of system which has left the Church with an empty treasury in face of the greatest opportunity of the ages—a plea for the lack of system which has been one of the most fruitful sources of failure in the business world. However much effort may be required to ascertain the facts, the exact knowledge of one's income and expenditure and of his financial condition is one of the deepest needs of Christians, not only on religious, but on financial grounds.—BISHOP BASHFORD.

I believe in systematic and liberal giving in the Christian Church, giving much more liberal and systematic than the Mosaic, for the reason that in view of the unspeakable gift of Jesus Christ, we have an infinitely greater motive for giving than the men who lived under the Mosaic dispensation.—DANIEL F. BRADLEY, D. D.

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I have heard it objected that there is a passage in Hebrews 7:12 which after speaking of Jesus being made a Priest after the order of Melchizedek says, "For the priesthood being changed, there is made of necessity a change also of the law." And the inference is, they would have us think, that with the change of the priesthood the law of the tithe is abrogated. On the contrary, the whole argument is for the establishment of the tithe. It is proved that the tithe did not belong to Levi exclusively, because Melchizedek received tithes, and what is more Levi paid tithes to Melchizedek. Now when the priesthood is changed to Christ, the tithes must be paid to Him. And even Levi, who paid tithes to Melchizedek, must now begin to pay tithes to Jesus.—REV. W. R. LAIRD.

In deciding what we owe the Master, we should at least not fall below those rules which the experience of ages has confirmed as wise, and which are of universal acceptance by the civil courts in determining what we owe our fellow-men. Among the accepted canons on this subject which may be found in any law text-book, are the following:

1. *A temporary statute, expiring by its own limitation, leaves the law as it found it.*

2. *Repeal by implication is not favored, and is never allowed, unless the repugnance between the new provision and the old is plain, and the two provisions are irreconcilable.*

3. *The whole statute must be read together, and the real intention of the law-giver must prevail.*

Under each of the three above rules it is submitted that the case of the tithe is made out, and that a clearer case is hard to find in the courts. If a civil case falls within any of these rules it is sustained. If, in a matter of money between one man and another, one of these rules would be sufficient, shall not all three suffice in a matter between us and our Maker? If the matter is doubtful in deciding our own case, we should solve the doubt in His favor.—JUDGE J. P. HOBSON, of Kentucky.

This proportionate giving has come to be known among us as "tithing," a word which connects it with Judaism, against which many people have a strong prejudice. The practice of "tithing," however, is neither Judaism nor Mosaic in its origin. It is older than the one and much more extensive than the other. For Christian people to give universally *one-tenth* of their income to the Lord Jesus, would in no way be a return to "Jewish Legalism." The phrase is really nothing but a "great scarecrow," set up by some who are forever croaking about the "liberty of the gospel," and "not under law but under grace." In the minds of most of this class "liberty" is *looseness*, and "grace" is "gratifying the flesh with its affections and lusts." Law can never exact more than *love* will give freely.—JAMES E. ROGERS, D. D.

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For these three reasons I would urge that every reader of this article become a Christian steward. First, because he alone who does so faces facts as they are; second, because he alone who does so proves himself loyal to the evident teachings of his Lord; and third, because he alone who does so meets the need of the Kingdom of God at its sorest point.—REV. WILLIS L. GELSTON.

And how can the amount be determined better than by some such rule as tithing? Our obligation is certain, and the State or any other creditor is not satisfied by an excuse that we are devoted to science or are supporting a number of poor relatives. If the tenth is the Lord's, it should be placed at the disposal of the Church as promptly as the payment of any debt, and the Church would then have the privilege of helping the poor, and thus it would come as from God.

Paying or giving should be systematic and proportionate, firstfruits and not the dregs. Seek first the Kingdom of God. The Old Testament gives all the light needed on this matter, and so Paul ordered the Churches in Corinth and Galatia (1 Cor. 16: 1, 2).—G. F. METZLER, PH. D.

There remains yet one objection to the tithing plan, that must receive brief notice. The matter of tithing is not spoken of directly by any of the apostles, nor are any of the Churches enjoined by them to pay tithe. But the man who thinks to escape the payment of tithes by such a plea as this has overreached himself: for (1) Christ taught it, as has been shown in the comment on Matt. 23: 23. That alone would be sufficient. (2) The commandment to pay tithes having been once made by God Himself, it would remain in force forever, if not countermanded, and the reason for its continuance existed as in the beginning. Therefore if there was no mention made of it in the entire New Testament, it would not affect the case in the least. And, strongest of all, we find (3) that the teaching of the apostles, and of Christ Himself, if strictly followed, would lead to the sacrifice not merely of a tithe, but of *all* our possessions!—E. J. WAGONER.

This is God's plan for financing His Church. He has revealed no other. The payment of the tithe from God's people will not only provide means for the support and advancement of the Master's kingdom, but it will develop in the unselfish and consecrated Christian a beautiful Christlike character. Indeed, many persons speaking from a real experience on this subject declare the financial benefits accruing from the faithful observance of the tithe is not to be placed in comparison to the higher spiritual blessings which enrich and ennoble the giver.—JOHN WESLEY DUNCAN, D. D.

Christ came to fulfill the law, to confirm it to the least iota, and fulfilling is the perfecting, not the destruction of anything. Hence the pay-

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ment of tithes and offerings applicable to the support of the ministry and to other religions and charitable works is clearly the duty of Christians, unless it can be shown that Christ repealed God's law previously promulgated, and this He never did, but rather confirmed it by approving the tithe payments of the Pharisees and by ordaining that they who preach the gospel should live of the gospel. Besides, what was it that the Lord ordained? That every man should give just what he pleased? This men could do without any ordinance being issued to that end. That which leaves every man perfectly at his own liberty is no law at all; and if every man were left thus to act, Christ ordained what amounted to nothing.

The great Apostle of the Gentiles, therefore, seems to lay down two great principles: One, that tithes and offerings of the faithful are due for the furtherance of the gospel; the other, that every one should lay up in store on Sunday, in proportion to his income, so as to have a fund from which distribution may be made as needed.—DR. LANSDELL.

Those who have any doubt as to the obligation under the present dispensation to pay tithes are commended to the words of England's greatest Christian statesman, W. E. Gladstone: "To constitute a moral obligation," he says, "it is not necessary that we have a positive command. Probable evidence is binding as well as demonstrative evidence; nay, it constitutes the greatest portion of the subject matter of duty. And therefore a dim view of religious truth entails an obligation to follow it, as real and valid as that which results from a clear and full comprehension."—THOS. KANE.

If the tithe system is for Christians, why do we not read more about it in the New Testament? I do not know. I have the same feeling about many other things. I wish sometimes there were more in the New Testament about the "Lord's day," "the sin of saloons," "building meeting houses," "Church government," "colleges," "religious journalism," etc. And I wish there were more about the "future state," "spiritual body," "heaven," etc. If I were to attempt to explain the comparative silence of the New Testament on the tithe system, I would say that the Bible of the first Christians was the Old Testament. They were well taught already in this system. The Jews and Gentiles knew well its practical working. Christ had nothing to add to this plan of finance save the spiritual motive of love to God and love to man, without which all giving is nothing. The New Testament leaves the tithe as it found it, to be used to the glory of God through the guiding spirit and the good, common business sense of consecrated and loyal disciples.—G. L. WHARTON.

Surely God's taking His children out of tutelage, and putting them upon a plane of responsibility, with Himself, for the conversion of the world, relieving us of the letter of the law as to tithes, and leaving what

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we are to do in this great field a matter of love and appreciation, can not diminish the amount we ought to give for His cause.—*Golden Censer*.

But you can do something financially. The first thing of a practical kind that you can do is to put your own giving on the Scriptural basis. God sets before us in His Word a great ideal of conquest. It is a tremendously inspiring thing as we remember that our Christ shall become the crowned King of all the nations of the earth. But just alongside of that great truth that runs through the entire Scripture He has put another set of principles, and He has linked the two together. And one is dependent on the other, and no man has any right to accept the Scriptural standard of the conquest of this world for Christ, who does not at the same time accept the Scriptural standard of the consecration of his life and wealth to that end. (Applause.) Now, that is not an exaggerated statement at all. Those things are everywhere throughout the whole Word of God, and you will be surprised to find how much the Bible has to say about the consecration of your life and substance to this service of Christ. And no man need ever hope to see the world won to God until he first puts himself on this basis of Scriptural giving. And you know what that is. Nowhere in the Scripture does it say that a man shall give less than a tenth. I am not going into that. But if you are giving less than a tenth to-day you are giving less than the Scripture says you ought to give. You ought to give more than a tenth.—REV. D. CLAY LILLY, at Missionary Congress.

CHAPTER IV

JESUS AND THE TITHE

PRAYER—I pray not that Thou shouldest take them out of the world, but that Thou shouldest keep them from the evil. They are not of the world, even as I am not of the world. Sanctify them through Thy truth: Thy word is truth. As Thou hast sent Me into the world, even so have I sent them into the world.—John 17: 15-18.

The life and utterances of our Divine Master are significant and beautiful when viewed from the standpoint of One who left the glory and spiritual resources of Heaven and came to this earth, descending even here among the most lowly, where it is said “He had not where to lay His head.” And while from His lips never a word against tithing was uttered, but on the contrary a strong “*ought ye to have done,*” we find Him watching the treasuries of the temple and commenting upon her gifts whose mite was counted more than they all, because she gave all she had. In calling the reader’s special attention to the following reverent thoughts and comments we do so in the belief that the attitude of our Lord and Master will have great weight in influencing men to lay aside all evasive argument, and conclude that to be a real steward one must step upon a higher plane of thought and action regarding the first fruits of our lives and possessions. That the first and least service we *ought* to render to Him for the cause for which He gave His life is the very best, the choicest of the first fruits of our earthly gifts so lovingly bestowed day by day and week by week, and thereafter as He may prosper, and open our spiritual vision we may with grateful hearts be led to give free-will offerings from the remaining nine-tenths that He has entrusted to His servants.

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John Ruskin, whom we quote in Chapter III on "The Tithe Unabrogated," comments very forcibly in "Time and Tide" upon the attitude of our Lord in these words:

"First, have you observed that all Christ's main teachings by direct order, by earnest parable, and by His own permanent emotion, regard the use and misuse of money? We might have thought, if we had been asked what a divine teacher was most likely to teach, that He would have left inferior persons to give directions about money; and Himself spoken only concerning faith and love, and the discipline of the passions, and the guilt of the crimes of soul against soul. But not so. He speaks in general terms of these. But He does not speak parables about them for all men's memory, nor permit Himself fierce indignation against them, in all men's sight. The Pharisees bring Him an adulteress. He writes her forgiveness on the dust of which He had formed her. Another despised of all for known sin, He recognized as a giver of unknown love. But He acknowledges no love in buyers and sellers in His house. One should have thought there were people in that house twenty times worse than they; Caiaphas and his like—false priests, false prayer-makers, false leaders of the people—who needed putting to silence, or to flight, with darkest wrath. But the scourge is only against the traffickers and thieves. The two most intense of all the parables: the two which lead the rest in love and in terror (this of the Prodigal, and of Dives) relate, both of them, to management of riches. The practical order given to the only seeker of advice, of whom it is recorded that Christ 'loved him,' is briefly about his property. 'Sell that thou hast.'"

It is a great mistake to suppose that the law of giving the tenth to God is merely Levitical. Search and look for yourselves, and you will find it is like the Sabbath a far older rule, running through the Bible, and endorsed, not abrogated, by Christ Himself.—FRANCES RIDLEY HAVERGAL.

Brethren of the ministry and laity of the Methodist Episcopal Church, let us fulfill the prophecies. Let the sacred words of Jesus which so often fell from His lips be in our hearts and on our tongues and ring out in our songs and in our petitions "that the prophecies may be fulfilled." Let us begin to obey with unquestioning faith the third of Malachi and tenth

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verse. Other means *may* succeed; this *can not* fail.—The late BISHOP C. C. McCABE.

Every Bible student must admit that tithing was enjoined upon the Jews and that Christ as a Jew kept the law, and the inference seems inevitable that our Lord paid tithes, and it is clear that He expected His disciples to do likewise. "For except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the Kingdom of heaven."

So we find this law of the tithe in the New Testament also, and not a tittle against it in either Gospels or Epistles. You state the law was abrogated. Who abrogated it? Is the law of the Sabbath abrogated? Any argument which will abrogate one will abrogate the other. That which passed away was the symbolical and figurative; tithing was neither, but a duty issuing from the moral law, and is of perpetual force.

We come now to study the example and teaching of our Lord on this subject. We hear Him saying, "I come not to destroy the law, but to keep it."

The leading religionists of His time were tithe payers. There were two general divisions of the people at that time, viz.: the instructed and the uninstructed. The instructed were those who observed the laws relating to purity and the tithe, while the uninstructed were the people of the land who knew not and cared not for the law and were regarded by the learned as accursed.

"Surely we could not class our Lord with the illiterate and uninstructed. He was certainly not so regarded by His contemporaries. The crowds were astonished at His teaching from the early age of twelve when He questioned with the learned men in the temple, until He blest the disciples on Olivet and went back to the bosom of the Father."

Think you the Pharisee would have invited the Master to dine with him if He had not been an observer of the law? Luke 11:37 and 14:1. His rigid enemies never once accused Him of not paying tithes. The Roman centurion, knowing Jesus to be an observer of the law, would not ask Him to come under his roof lest He be defiled.

Do we need further evidence? Was He not circumcised in the eighth day in keeping with the law? Was He not taken to the feasts at Jerusalem to spend the tithe or its equivalent in clean money? When John hesitated about baptizing Him, did He not say, "Thus it cometh us to fulfill all righteousness?" Did He not instruct the lepers to go and show themselves to the priests, etc.? Looking upon our Lord's perfect example in keeping the law, do we not infer that He kept the law as to the tithe and doubtless exceeded its requirements?—JOHN WESLEY DUNCAN, in "Our Christian Stewardship."

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Jesus was never charged by the keen, critical, envious Pharisees of His day with failure to pay tithes. Had He not paid His tithe, no doubt they would have seized upon that fact in their bitter persecutions of Him and His followers. No mention is made of such a charge against Him. We infer, therefore, that He was a tither.

But what was the teaching of our Lord on this question? Opponents seem reasonable in their demand that we produce Scriptural records on this point. Jesus said distinctly that He came not to destroy the law, but to fulfill it (Matt. 5:17-19). Also when a lawyer asked Him, "Master, what shall I do to inherit eternal life?" He said, "What is written in the law?" (Luke 10:25, 26.) Thus Jesus appealed to the law, and the law enjoined tithing. When Christians adopt the tithe as a minimum they often realize spiritual blessing that tends to enlargement of heart and breadth of spiritual vision, leading them to heroic acts of self-sacrifice for Him they love, and so they deem it a pleasure to supplement their tithe by liberal free-will offerings.—W. S. DANIELS, B. A., B. D.

"The simple principles respecting wealth, which we have gathered during the course of our inquiry principles which are nothing more than the literal and practical acceptance of the saying, which is in all good men's mouths; namely, that they are stewards or ministers of whatever talents are entrusted to them. Only, is it not a strange thing that while we more or less accept the meaning of that saying, so long as it is considered metaphorical, we never accept its meaning in its own terms? You know the lesson is given us under the form of a story about money. Money was given to the servants to make use of: the unprofitable servant dug in the earth, and hid his Lord's money. Well we, in our poetical and spiritual application of this, say that of course money does n't mean money; it means wit, it means intellect, it means influence in high quarters, it means everything in the world except itself. And do not you see what a pretty and pleasant come-off there is for most of us in this spiritual application?"—JOHN RUSKIN, in "A Joy Forever."

It will surprise you to know how much of the teaching of the Bible is devoted, directly or indirectly, to the subject of money. Parable after parable of Jesus deals with it; chapter after chapter in the Epistles, texts abundant in other parts of the Word of God emphasize the large place money has in Christian life and work.

"There is needed," said Horace Bushnell, "one more revival among Christians, a revival of Christian giving. When that revival comes the Kingdom of God will come in a day."

"At the present time," says a writer in the *Missionary Review of Reviews*, "one thing alone hinders the progress of Christ's Kingdom. It hinders an immediate forward movement along the whole line. It pre-

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vents the more rapid evangelization of our own country. In some measure it hinders the work and cause of Christ in almost every Church. This one thing is the lack of money."

Quite natural, therefore, that the Lord Jesus Christ should be deeply interested in the money question.—JOHN Y. EWART, D. D., in *Herald and Presbyter*.

And the acts of Christ are in the same direction as His words. How freely He gave! He keeps nothing back—from the five loaves and two fishes, all that was on hand for His whole company—through gifts of healing, up to His own "life a ransom for many." A woman brought out her stored ointment and poured it on Him. The covetous Judas grudged the money's worth so wasted; and some of the disciples shared in the exception. How Jesus vindicated her! Even the plea set up for the centurion by the Jews, "He loveth our nation and hath built us a synagogue," which a right instinct brought before Christ, He does not spurn in disregard.—DR. JOHN HALL.

Jesus exalted the duty of almsgiving, and placed it, Dr. Wayland used to say, on a level with prayer and a holy life. He did not teach that wealth in itself is a sin. Industry and thrift that lead to the accumulation of wealth are commendable virtues. But covetousness, love of money, and *selfish* enjoyment of it are sinful. Jesus warned the people against these sins in language that fairly blisters. Men have sought in various ways to explain away, or avoid the force of His words, but without success. No changing conditions, no lapse of time can change the truth. "The centuries have not bulged the needle's eye." It may be said as truly now as then, "How hardly shall they that have riches enter in!"—REV. CHAS. W. HARSHMAN.

Jesus Christ and His disciples, being Jews, were tithers. Jesus came not to destroy the old covenant, but to supplant it by a better one. Heb. 8:6-10. The tithes of the Old Testament, as we have seen, rested upon a divine principle. In fact, all the laws of the old dispensation were but expressions of great underlying principles. Take the Master's teachings in Matthew 5, and we find that in the Christian He looks for a greater expression than He looked for in the Hebrew of old. How can we measure up to our responsibility unless we make the tithes the minimum of what we lay aside for God's work?—REV. A. B. STRICKLAND.

Let it be remembered that in His time the Pharisees were strict observers of the letter of the law, and were therefore of course proportionate givers and tithers. Tithing was held by them to be indisputably the law. Our Lord was a Jew, and under the same law. But they could find no fault in Him. He, too, then—poor though He was—must have practiced tithing.

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He Himself, on the other hand, while finding fault with much in them, found no fault respecting their tithes; on the contrary, when on other grounds, He rebukes them, "Woe unto you scribes and Pharisees, hypocrites, for ye pay tithes of mint and anise and cummin," adds, "These ought ye to have done" (Matt. 23: 23).—REV. H. W. HINDE, England.

This declaration of Jesus has never received the attention it deserves. It is of tremendous weight. How could it have been stronger? When Jesus says, "*Ye ought*," the final word has been spoken. It is time for discussion to stop, for argument to cease, and obedience to begin. This is Jesus' comment on His Father's law. Think of it! "To have God's commandment restated and explained to us by the Son of God Himself!" A peculiar and significant fact is worth noting here. *In no other instance did Jesus ever commend anything a Pharisee did.*—HARRY WHITCOMB.

Christ suited His message to His audience. If He were to speak to us He would most certainly say something like this: "Woe unto you twentieth century Christians, for you talk much of grace, and of love to God and spiritual duties, and omit to observe the ordinances of God's house and to pay your just dues unto Him. These ought ye to have done and not to leave the other undone."—REV. B. B. BOSWORTH.

I will tell you, brethren, we need to learn God's arithmetic. It is different from man's. We have n't got it right. God's arithmetic—I will tell it to you. This is God's addition: "Seek ye first the Kingdom of God and His righteousness, and all these other things shall be added to you." That is God's addition. God's subtraction: "From him that hath not, shall be subtracted that which he seemeth to have." God's multiplication: "He that supplieth seed for the sower and bread for food, shall multiply your seed for sowing, *that you being enriched in everything may abound unto every good work.*" That is God's multiplication. God's division: What Jesus said to the disciples on the mountain side when the multitude was there, the loaves and fishes distributed, "Divide this among those of the multitude." That is God's arithmetic, and we need to learn it, as it seems to me.—E. Y. MULLINS, D. D., at Missionary Congress.

Instead of placing emphasis on the Jew giving a tenth we come nearer the truth when we say he gave one-third of his income. Jesus never abolished the tithing system, but gave it His sanction. If then it has the sanction of Jesus, no Christian is honest with God until he has given Him one-tenth of his income. *It is the Lord's.* There is no sacrifice, no self-denial, no "offering" on the part of the Christian until he has given over and above the tenth. The amount and method of New Testament giving is stated in 1 Cor. 16: 2: "Upon the first day of the week *let every one of you* lay by him in store, as God hath prospered him." The Christian rule

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for giving, then, is this: The minimum, one-tenth; the maximum, as God hath prospered him.—REV. JNO. H. WHITEMAN.

God's way of getting substance is through the tithe, Christ rests it on the sense of duty. "Ye ought." It is due in the nature of things. Christ found little to commend in the Pharisees, but that little He did commend, "Ye pay tithes, this ought ye to have done."

If we take Christ as our teacher, we must honor His teachings. He knows what God wants, and He tells us, that is the end of the argument, spend your strength doing, not debating.

The Pharisees compromised, neglecting judgment, mercy, fidelity, and paying tithes; we stand on the other foot, we seek judgment, mercy, fidelity, but neglect tithes. We are bidden run with patience the race that is set before, run, not hop; we can't hop into the Kingdom of heaven. The Pharisees hopped on one foot, we try the other. Their trees run to roots, judgment, mercy, fidelity, and we neglect the branches, fruit ripens in the branches, nestles among duties done for God. Christ used the Sabbath for man, it was made for him; he calls the tithe in for God, it was established for Him. Will you be loyal to man and rob God?—O. P. GIFFORD, D. D.

"Give," said Christ, the Imperative. But who shall give? "Charge them that are rich in this world that they be ready to distribute." "Let him labor, working with his hands, that he may have to give him that needeth." So it appears that men who have only their hands, as well as the rich, are under bonds to be givers. The law covering the two extremes of society, covers all between.—E. F. BURR, D. D.

The Rev. Henry Lansdell, D. D., of London, England, a tender and loving minister and scholar, whom we quote liberally in this volume with his consent, and who we believe is doing more than any one man in his country to bring the Church and Christians to lend obedience to the tithe and restore it again to its proper place in worship, the author of that large and valuable work, "The Sacred Tenth," has recently published another and much smaller edition embodying those portions of the larger work that deal directly with the teaching of Holy Scripture on the subject of tithe giving. The title of the new book is "The Tithe in Scripture." These Bible studies, with illuminating comments and explanations by the author, conduct the reader from patriarchal times down through the ages into the fuller light of the gospel dispensation, thus presenting the whole Scriptural argu-

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ment on this very important question. This very valuable book of nearly 200 pages may be had at forty cents plus postage, by addressing the author, care of Morden College, Blackheath, England, remitting by Postoffice order.

In referring to Christ's attitude towards the tithe, Dr. Lansdell concludes his book with the following significant and weighty sentences:

"Jesus Christ never professed to repeal, abridge, or contract the law, which He emphatically said He came not to destroy, but to fulfill. He not only expressed approval of a minute payment of tithes, which, in the whole, amounted probably to a fourth of a Pharisee's income, but told His own disciples that their righteousness ought to exceed that of the Pharisees; and, as if that were not enough, He claimed from His followers a devotion of heart, life, and property, such as should exceed the love of all that a man holds dearest on earth.

"And the practice of the first Christians was in harmony with such teaching; for in some instances they gave up their possessions to a common fund; whilst in the case of the Apostle Paul we see a true Christian servant content to forego, for his Master's sake, his rightful claims for remuneration, whilst exhorting those whom he addressed, that, having food and raiment, they ought to be therewith content.

"It seems clear, then, in the light of revelation, and from the practice of, perhaps, all ancient nations, that the man who denies God's claim to a portion of the wealth that comes to his hands, is much akin to a spiritual anarchist; whilst he who so apportioned less than a tenth of his income or increase is condemned by Scripture as a robber. Indeed, if in the days of Malachi not to pay tithe was counted robbery, can a Christian who withholds the tenth be—now, any more than then—counted honest towards God?

"Right giving is a part of right living. The living is not right when the giving is wrong. The giving is wrong when we steal God's portion to spend on ourselves."

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There are those who may object to tithing on the ground that it would work a hardship upon those with large families and very limited incomes. There are no doubt instances where it might become necessary and proper for the time being that the letter of the tithe law go unobserved just as some Christian men or women obliged to work on the Sabbath day would need at least temporarily to set aside the letter of the Sabbath law in order to hold their positions and maintain themselves and families. No minister or Church session would refuse to receive into the Church a motorman, a nurse, or postman, or wage worker who is obliged to work on Sunday, provided their life and profession were otherwise satisfactory. So there might be real need in some instances of sickness or want to temporarily disregard the letter of the tithe law. The spirit prompting obedience to the tithe will continue to be present, and when health and better days return the tithe obligation (rather privilege) would again be resumed. The tithe, as well as the Sabbath, are holy and given for man's good, and the observance of both were generously and faultlessly interpreted and unqualifiedly approved by our Lord and Master.

We call attention to the answer given by Prof. Yoder to question 8, page 40 herein, namely: "In case of *great need* may the tithe be used for self or family?"

CHAPTER V

THE STOREHOUSE

PRAYER—"And now baptize us, we pray Thee, gathered here in Thy presence at this time, with a new sense of our obligation to make Christ known to the uttermost parts of the earth. Send upon Thy servants, gathered here from all parts of this country, a new and a deep conviction of their responsibility for the evangelization of the world in their generation. And as they hear the messages of the hour which Thy servants bring to them, may new inspiration come to their hearts, and may they resolve that by the grace of God and through the power of the Holy Spirit they will do far more liberal things for the Kingdom of God, and seek more earnestly the glory of Christ than they have ever done in the past. Forgive us our indifference and apathy in the past, and create within us new desires, new purposes, new ambitions, new aspirations, and lead us forth as a mighty host to pull down the strongholds and to build up the Kingdom of our Lord and Savior Jesus Christ. And here at the Cross where flows the blood that bought our guilty souls for God, be our new ambition now to consecrate to Thee our all. Help us, O God, to do this, and we shall praise Thee, Father, Son, and Holy Spirit, for evermore. Amen."—BISHOP ROBINSON at Missionary Congress.

Much stress is laid in the Word upon the place where the tithe should be brought. Wherever spoken of the "House of the Lord" or "the place where the Lord shall choose to set His name there" is mentioned as the designated place. Our present-day methods of Church finance and manner of dispensing gifts to religious and charitable objects are so at variance with the command of God that naturally some will be led to oppose the "store-

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house" idea. If it were more generally known, however, that the Church receives but a very small proportion, possibly not even a sixteenth of a tenth of the income of her people for extension and missionary objects, it would explain why the Church is bereft of the means and power more effectually to carry on her work of bringing the world to Christ. Many a Church member, in fact most all of them (unless storehouse tithers), will be found dispensing much the larger portion of what they are willing to set aside for religious or charity calls, toward outside objects without regard to the main purpose for which the tithe was established. If men would recognize that our Lord called the Church His Bride, and as such would have her adorned with beauty and grace as well as power to win men to her, surely, if not all, a much larger proportion of our tithes and offerings would be devoted to her uses.

In a powerful address, Dr. Maitland Alexander, pastor of First Presbyterian Church, Pittsburg, who spoke on what may fairly be described as his favorite theme—the primary duty of the Christian man to take his place and carry his burden in his own home church, said with great earnestness at St. Louis Brotherhood Convention:

"Sometimes men are drawn away from the church by things that seem good in themselves, but they do not build up that divine institution with which God has intrusted us—His Church. The man who neglects his church to do anything, however good, outside, is subverting the vow he took when he identified himself with the Church. Nothing in all the world is so ideal as the service set before you by the King of the Church. I believe that the great work of the brotherhood is to emphasize the sacramental obligation of every man for his own work in his own church where God has put him. I believe in civil reform and social service, but I believe more that the brotherhood man's first duty is to give his church the very best that is in him."

"There are scores of Churches," says Dr. S. S. Hough—"I say it with sadness—to-day that are crippling along, begging, and worrying about the Church finances, always behind, with no

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'meat' in God's house; with little or no increase by conversions, for the aim of these Churches is not primarily for souls and the extension of the Kingdom abroad, but to rake and scrape to get enough together to pay the preacher and other expenses with as little outlay of their own as possible. They are living to pay the expenses of 'keeping up appearances.' There is no inspiration in working thus, and of course they have a hard time of it.

"Let us turn to God's standing challenge to His Church, Mal. 3: 10: *'Prove Me now herewith, saith the Lord of hosts, if I will not open to you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it: and I will rebuke the devourer for your sakes.'* (Study most prayerfully Mal. 3: 8-12.)

"Here God declares His people are in a sickly, wretched condition, 'cursed with a curse,' because they have robbed Him by failing to pay tithes and offerings. They disregarded God's claim and closed the outlet of their lives, and by so doing the inlet, as is always the case, was closed also. God stands to-day as of old, and begs of us to prove Him by giving Him an opportunity to work in and through us. *Are we willing to accept the challenge?* Here is the vital test in all consecration."

Admitting all this, then where shall the tithe be paid? There are more references in Scripture to the place where the tithe shall be brought than to the tithe itself. See Deut. 12: 11; Num. 18: 26; Neh. 10: 38; Neh. 13: 12; Mal. 3: 10.

"These passages, said Rev. L. M. Edwards in a paper read before Fort Wayne Methodist Conference recently, and others of a similar import, reveal the place of paying the tithe and something of the plan of its administration—according to Jewish law and custom—namely, that the tithes were to be brought to the house of God, to His treasury and could not be privately dispensed, but were administered by God's representatives and ministers—priests and Levites.

"If that was the plan of Church finance given by the Lord to His chosen race of antiquity, by what authority can we change it in our Churches to-day? In the light of Scripture what must

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our Heavenly Father think of many of our modern schemes of Church finance? Of our soup suppers to pay the pastor's salary, of our fairs and bazaars to raise the Church debt or provide for needed improvements? Of our tramping from door to door, like an ecclesiastical mendicant, to beg a few dollars for the evangelization of the great needy world? We know what He thought of Israel when they had fallen from grace in this regard; through His inspired prophet He called the people **ROBBERS.**"

In a recent number of the *Temple Herald*, issued weekly as a Sunday bulletin of services for the congregation of Temple Baptist Church, Los Angeles, of which Robert J. Burdette, D. D., is pastor emeritus, and James Whitcomb Brougner, D. D., is the pastor, the following tithe appeal is printed. The congregation fills every seat in the temple, numbering more than three thousand souls at each service, and supports eight missionaries and their wives as part of its extension policy. The pastor is appealing and has set his mark for one thousand accessions to the church for the current year:

"**TITHING.** About one hundred of our members have adopted the Tithing plan for administering the Lord's money. If all members would make the tithe the least that they would give, and would give in proportion as the Lord has prospered them, the church would have all the money necessary to meet its expenses, as well as its Missionary Budget. Be sure to read the literature that you will receive from time to time on this subject. Pray for the guidance of God's Spirit, and if He should make plain your duty in this regard, be willing to obey."

No minister or Church official need hesitate, as we fear some are doing, to present the storehouse idea and plan of tithing. Any method now in conflict with it will soon give way as results are shown by a trial. J. Campbell White tells of a clergyman who told his congregation in one of the Western States that owing to the hard times they had been passing through he was going to relieve them by not asking them for a missionary collection that year. Next year his salary dropped to \$1,500, then to \$1,200, and he had to live on that. The year after they could not get

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above \$1,000, and he had to get out—starved out. They called another man, offering him \$1,200. He started out by preaching to them the great needs of God's work of missions. His salary went up next year to \$1,500, then to \$1,800, and the next year to \$2,000, and the Church gave last year \$6,000 for the spread of the gospel. That's the quickest and most effective way I know of for any preacher to get his salary increased. Church debts vanish wherever the people have adopted the missionary purpose; they disappear on the wave of missionary effort, interest and enthusiasm.

It is reported that in one denomination having 21,291 churches, there were 10,118 that gave nothing whatever toward foreign missions last year. All denominations have similar conditions to face. Is this not largely due to a lack of knowledge and proper application of the tithe principle? Surely it is, and we need to heed the exhortation of the Prophet Malachi—"Return unto me and I will return unto you, saith the Lord of Hosts."

A tithing Church is sure to become a missionary Church, and every department of such a Church will soon become effective in soul saving.

The following suggestion is made as an equitable division of the tithe, but the adoption of this basis is optional with each Church:

Pastoral support and all home Church expenses.	50 per cent
Missionary and other official benevolences.	40 per cent
Local charities and benevolences.	10 per cent

In the absence of the adoption of any schedule of apportionment by any given Church the individual tither may adopt and use the above or similar division, always remembering to set aside regularly and weekly as God hath prospered and blessed.

Taking one-tenth of our income and distributing it to all sorts of charities is not in harmony with the Scriptures (Mal. 3:10). It must be brought to God's "storehouse," the Church, that the Church may not be placed in the list with other beggars or subjects of charity. We owe one-tenth to the Church, and it is robbery to place it anywhere else. The Scriptural provision for free-will offering above the tenth provides for

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these clarities, or for persons who desire to give more than a tenth to the Church. Yet the Church itself has in its general practice substituted its own plans of assessments and merchandising schemes in place of the Bible plan of one-tenth. It might, with equal propriety, substitute some fraction of time other than the seventh to be observed as the Sabbath. One-seventh of time and one-tenth of income are the Lord's by contract in the Lord's partnership with the Christian. Both must be rendered to Him as an acknowledgment of His right in the time and money we have received from Him.—J. M. STANFIELD.

When it comes to the Churches who tithe, there is scarcely an exception to the rule that great spiritual prosperity comes to the Church which dedicates to God the "sacred tenth." How often it is said, If we can only have a baptism of the Holy Spirit and a great spiritual awakening, then the people will give the money necessary to support the cause of Christ! What right have we to reverse God's order? And His order is to bring the tithes into the storehouse, and then He will open the windows of heaven and pour out a blessing until there shall not be room to receive it. One of the very things essential to a deep spiritual awakening is the consecration of God's money by professed people.—JOHN WESLEY DUNCAN.

No method has yet been discovered superior to the "Rule of Three" plan set on foot by that first and greatest foreign missionary of the early Church when he exhorted the Corinthians, "Upon the first day of the week (weekly) let every one of you (individually) lay by him *in store*, as God hath prospered him (proportionately)." So that, however ideal the method may seem, the weekly, individual, proportionate giver is the ultimate goal that should be kept constantly before the Church until it is attained to the last item. It is not impossible, but, on the other hand, entirely possible. "When," as Mr. John H. Converse has said, "Christian men give the same energy and intelligence to the work of missions that they now give to their own private business affairs, the proposition to evangelize the world in this generation will be no longer a dream.—JOHN R. PEPPER, at Missionary Congress.

Furthermore, it is of vital importance that men be shown that the Lord has a treasury and that it is His house. Whatever we do with our freewill offerings, the Lord's tithe is to be brought into the Lord's treasury. The Church is poor because the Lord's servants either spend the tithe on themselves or else, if they devote it, they distribute it from their own houses in a wide, a miscellaneous, and too frequently in a wasteful charity. The tithe is not for any and every good purpose, but is sacred to the great purpose of the spiritual kingdom, the chief part of which is the conquest of the nations for Christ. The Church, and not the private

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individual, is the trustee of this work. She has the commission. She only can do the work, and she will be able to do it whenever God's people cease the wandering distributing of sacred money and bring it all, undiminished and unwasted, into the Lord's treasury. "Ye shall not do after all the things we do here this day, every man whatsoever is right in his own eyes"—"but unto the place which the Lord your God shall choose to put His name there, even unto His habitation shall ye seek, and thither shall ye bring your tithes" (Deut. 12).—FRANK O. BALLARD, D. D.

There is an old story of a Negro preacher who said that if the Church died from too much giving, he would go to its deserted building and stand in its pulpit and say, "Blessed are the dead that die in the Lord." The thought was good. Churches do not die of too much giving, but they may die of careless, indiscriminate giving. This is touching a delicate matter. One does not like to antagonize benevolent movements; but the truth is that with so many benevolent movements the financial blood is being sucked out of the Church. There are men good-natured enough to give away money which their families need, so there are men who give to every imaginable call and let the Church suffer.

In giving, as in everything else, one should exercise common sense. The old rule, "Let every one of you on the first day of the week lay by in store as the Lord has prospered him," is good. It is better than sympathetic response on the spur of the moment to special appeals. Steady support of the Church, both with money and service, is better than scattered effort.—*Herald and Presbyterian*.

And then again, Malachi, the prophet of the Old Testament, gave us a radiant vision of the Kingdom of God when the *second temple should be greater in splendor than the first temple*, and having painted such a picture, and lifted his hearers upon the wings of his imagination, he says, "Will a man rob God? But ye have robbed Me in tithes and offerings." God help us that we may be delivered from the snare and the delusion of supposing we are expressing our love to Him when, as a few years ago, we gave one-sixteenth of one per cent for God and fifteen-sixteenths of one per cent we spent upon ourselves. And then we sang gloriously, "I love Thy Kingdom, Lord, the house of Thine abode." I heard a man put it this way once. He said: "When people do that, it is very much as if a man should go down to the city and buy a five-thousand-dollar automobile and a seventy-five-dollar overcoat and a ten-dollar pair of shoes and a fifteen-dollar hat for himself, and then should buy a calico dress for his wife, and should go home singing, 'I love my Nancy Jane, I love my Nancy Jane.'"—E. Y. MULLINS, D. D., at Missionary Congress.

It is not Scriptural tithing to give one-tenth of our income to poor relatives and tramps. A free-will offering may be made after we have

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rendered our tithe to God. Many persons have followed this rule for many years and believed they were practicing the teaching of the Scriptures, but a careful study of the Scriptures and the unsatisfactory results from this promiscuous giving have fully convinced them that this is not God's plan, and they have turned with confidence to the Church of Christ as God's storehouse.

The tithe is not for any and every purpose, but is sacred to the use of the Scriptural Kingdom, the conquest of the nations for Jesus Christ. The Church, and not the private individual, is the trustee of this sacred fund. The Church holds the commission; she only can do the work, and she will be able to do it whenever God's people cease the unwise and often wasteful distribution of God's money, and bring it, undiminished, into the Lord's treasury.

Hear the Scripture: "Ye shall not do after all the things we do here this day, every man whatsoever is right in his own eyes; but unto the place which the Lord your God shall choose, thither shall ye bring your tithes" (Deut. 12).—JOHN WESLEY DUNCAN.

I believe the Church of Christ has so far departed from the will of God with reference to our financial obligations that we have brought great reproach upon the cause of Christ. We have allowed the world to see how selfish and self-centered we could become, turned our Churches into begging institutions, and permitted our missionary work to be shamefully neglected *because we have not been doing our duty in bringing the tithes into the storehouse*. And we have excused ourselves for it all under the pretext that we are not under "law," but "under love and grace." May the Lord forgive us for ever having laid claim to very much of either grace or love in the administration of our money for the support of the gospel.

It ought, in all fairness, to be stated at this point that the real responsibility for this shameful neglect can scarcely be laid at the door of the members of our Churches. The pastors, whose duty it is "to declare the whole counsel of God," are more at fault: and there is no doubt that much of the responsibility should be lifted from their shoulders and placed upon our theological seminaries, whose duty it is to train men for a faithful gospel ministry.—JOHN Y. AITCHISON, D. D.

The whole tithe is to be brought into the storehouse which God says is "Mine house." This certainly is the Church, which must be God's representative on the earth, if He has any. Whatever may be said of many who are nominal members of the Church, it can not be denied that the Church is to-day the external representative of the Kingdom of Christ and that her officials are His agents for the work of the Kingdom. To deny this is to bring confusion and every evil work to the forefront in the great movements that look to the salvation of mankind.—E. B. STEWART, D. D.

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“Should I confine the payment of my tithe to my own Church?”

No, unless your Church has adopted the Scriptural plan of Church and missionary support by the tithe system, making itself the “storehouse” and bringing all the tithes into it and constituting its Official Board or boards the agents for the wise bestowal of the tithes of the Church membership not necessary for its own support. This plan, which is in strict accordance with God’s Word, has in recent years been adopted by a number of Churches of different denominations with most excellent results. Should you have the opportunity, I advise hearty co-operation in a return to this which is God’s method of Church support. If no such opportunity is open to you, use your own best wisdom and judgment in the bestowment of your tithe.

“To what objects should I devote the tenth of my income?”

The most comprehensive and, to me, satisfactory answer is that it can be properly applied to every cause which has for its object the up-building and advancement of Christ’s Kingdom, *commencing with the free, strong, and hearty support of your own Church and pastor.*—THOS. KANE.

One thing at least is clear about the application of this tithe—this tenth part of our income. Whatever doubts or practical difficulties may beset, in the case of each individual, the consideration *how* it can be discharged in the solution of his debt to God, there is no difficulty in pointing out what he must *not* do. He must not spend it on himself, or on those whom he is bound by natural or other ties to protect and support, or on any selfish, or even sentimental, objects. He had better throw it over London Bridge. I do not suggest that course as a deliberate solution, but if it came to a choice of evils I feel that even it would be safer than the risk of having to meet, hereafter, an indefensible charge of sacrilege and robbery combined.—A BARRISTER, London.

Christ’s one recorded commendation of the Pharisee is that he *paid tithes*. All our Savior’s teachings bring out the fact that nothing of this world’s goods really belongs to us, that all is God’s and we are simply stewards; but we as Christians are too apt to consider ourselves stewards of *all* that passes through our hands.”

We forget that “the tithe is holy unto the Lord,” that it is not we, but the *stewards of the Lord’s treasury* who are responsible for the wise distribution of that which the Lord claims His very own. It is not your tenth nor my tenth, and neither you nor I have any claim upon it. Our business is simply that of a messenger to carry it to the place its Owner has assigned.—E. L. MILLER.

Perhaps we shall find no better plan of detailed and systematic setting apart than the New Testament one, “Upon the first day of the week let every one of you lay by him in store, as God hath prospered him.”

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The very act of literally fulfilling this apostolic command seems to bring a blessing with it, as all simple obedience does. I wish, dear friends, you would try it! You will find it a sweet reminder on His own day of this part of your consecration.—FRANCES RIDLEY HAVERGAL.

In considering the tithe there are three absolutely essential things to bear in mind, for example:

First.—God's absolute ownership in the tithe, "The tithe is the Lord's."

Second.—"The sacred character of the tithe, 'It is holy unto the Lord.'"

Third.—"It must be brought into the storehouse." "The place which the Lord your God shall choose to cause His name to dwell there."

That the tithe is the Lord's, belongs to Him, is not ours in any sense of ownership, has everything to do with our attitude toward it.

I can not refrain from just a word as to the third essential thing: If we admit the obligation of the tithe and are convinced of God's absolute ownership in it, and also of its sacred character, called in Deuteronomy 26:13 "the hallowed thing," that is not all. Strange as it may seem, all this may be brought to naught by failing in the third requirement, to-wit: to "bring the tithe into the storehouse." A surprisingly large number of individuals have been religiously laying aside the tenth of their income for many years, but have constituted themselves as custodians and dispensers of this fund. It is interesting to note that reference is made in the Bible more often to the manner and place of the payment of the tithe than to the tithe itself. The Lord has evidently chosen the Churches of the present day as the places in which He has set His name. He has placed in charge of the finances of these Churches the best men and women on the face of the globe, and these, directed as they are by the Holy Spirit, will act more wisely than any individual would be likely to do.—HARRY WHITCOMB.

The Twentieth Century Tithe Covenant Movement has spontaneously arisen in different portions of the Church based upon the two Scriptural principles, an ordained amount and an appointed place. In some Churches every member has taken the covenant. In many Churches a portion of the membership have entered into the tithe covenant. In every instance the results have been astonishing.

I have heard people say that the crucial point in Church finance is the tithe. That is a mistake. The crucial point in Church finance is the whole tithe brought into the treasury of God's house.

There is a natural reason: Private distribution means to scatter, and to scatter means to waste. What the Church needs to-day is the concentration of the power of her money under the leadership of Jesus Christ through His appointed agency, the house of God.

There is a Scriptural reason: It is the divine requirement, and the

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final requirement at that; so that the single treasury becomes the keystone of the tithe arch. It is the clear revelation of the Old Testament; it is the revelation and irresistible inference of the New Testament.

The whole tithe of God's people placed in the treasury will solve every problem of Church finance and will make the Church take her proper place of godly dignity in labors of pity and in the hasty evangelization of the world. We can not get out of darkness into light, nor out of confusion into order, nor out of want into sufficiency, until we reject the man-invented system now in use and adopt that which God has provided, of which the underlying principles are two: (1) an ordained amount, and (2) an appointed place.—From an address of REV. J. G. KING, Columbus, Ohio, at Winona Bible Conference.

He who is false to present duty breaks a thread in the loom and will find the flaw when he may have forgotten the cause.—HENRY WARD BEECHER.

CHAPTER VI

ADVANTAGES TO THE OBEDIENT

PRAYER—"Almighty God, unto whom all hearts are open, all desires known, and from whom no secrets are hid, turn the thoughts of our hearts by the inspiration of Thy Holy Spirit that we may perfectly love Thee and worthily magnify Thy holy name. Stir up, we beseech Thee, the wills of Thy faithful people that they may plenteously bring forth the fruit of good works, and may be by Thee plenteously rewarded."—BISHOP NELSON at Missionary Congress.

Three prominent laymen, Thomas Kane, of Chicago, and Harry Whitcomb, Shelbyville, Ind., manufacturers, and Wm. G. Roberts, of Cincinnati, Ohio, prominent lawyer, have each written several very helpful tracts upon the subject of the tithe, laying emphasis upon the never-failing promises of God that those who faithfully tithe are prospered temporally as well as spiritually.

These men have been honored of God and by the Church, and are true examples to many of us who have been willing to grope doubtfully in the dark instead of taking hold of the promises and allowing God to use us more unreservedly for His great purposes. All three of these men have distributed many thousands of tithe tracts at their own expense, until the demand for literature on the subject became so great that the Twentieth Century Tithe Covenant Association was organized at the Winona Bible Conference in 1904, with Thomas Kane as President and Messrs. Roberts and Whitcomb Vice-Presidents. Within the past year nearly a million tracts have been distributed, and the demand is increasing daily, the calls coming from Churches and individuals of every denomination, including the Catholic.

Dr. A. J. Gordon tells of a Christian league in this country, banded together to promote systematic giving. It brings every

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member into covenant to keep a strict account with the Lord, and to render Him one-tenth of the income. An annual report is made by each member, giving a statement of his business and spiritual prosperity. The secretary recently told us that the results have been surprising even to the most sanguine advocates of the tithing system; that not only has the income of the missionary societies receiving the funds been greatly increased, but that, out of thousands entering into this league, all but two or three have reported greatly increased business prosperity. Are there not some things to be proved which we have not yet dreamed of either in our philosophy or our mathematics?

The reader will be especially interested in the comments given under the head of this chapter, and to the reference made to the exemplary life of the late Samuel P. Harbison, a prominent Pittsburg layman, who was used of God in a marvelous way and blessed of Him for his faithful stewardship.

“Do not the promises of rewards in the Bible for the payment of the tenth of income back to God refer solely to spiritual blessings?”

No. They refer very largely—I am tempted to say almost wholly—to temporal blessings. The third chapter of Malachi is perhaps the plainest in the Bible on this subject. Read it carefully and see if you can torture its meaning into promises of spiritual blessings only.

“You claim that the payment to God of one-tenth of our income always results in increased temporal and spiritual blessings. Suppose I concede the spiritual; are there no exceptions so far as temporal blessings are concerned?”

I do not believe there are any exceptions worthy of the name.

“Do you mean to say that I should expect greater temporal prosperity if I scrupulously devote one-tenth of my income to the upbuilding and spread of Christ’s Kingdom in the earth and that the remaining nine-tenths will go further in the support of those dependent on me than if I should try to keep all for my own use?”

Yes. That is a plain question in plain English, and I mean just that.

“Can you explain the reason?”

No; or last not fully, and there are many more of God’s laws which no one can explain. Gravitation, for instance, or how vegetation grows, or how flowers are colored, or, to come nearer to the subject, I can not explain why men and animals can do more and better work in one or five years working six days in the week and resting, doing nothing so far as work is concerned, every seventh day.—THOMAS KANE.

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And as soon as the commandment came abroad, the children of Israel brought in abundance of the first fruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the Lord their God, and laid them by heaps. And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed His people; and that which is left is this great store. Then Hezekiah commanded to prepare chambers in the house of the Lord; and they prepared them, and brought in the offerings and the tithes, and the dedicated things faithfully.—2 Chronicles 31: 5, 6, 10-12.

Moreover, because I have set my affection to the house of my God, I have of mine own proper good, of gold and silver, which I have given to the house, of my God over and above all that I have prepared for the holy house. Then the people rejoiced, for that they offered willingly, because with perfect heart they offered willingly to the Lord. Both riches and honor come of Thee, and Thou reignest over all; and in Thine hand is power and might; and in Thine hand it is to make great, and to give strength unto all. But who am I, and what is my people, that we should be able to offer so willingly after this sort? for *all things come of Thee, and of Thine own have we given Thee*. O Lord our God, *all this store that we have prepared to build Thee an house for Thine holy name cometh of Thine hand, and is all Thine own*. I know also, my God, that Thou triest the heart, and hast pleasure in uprightness. As for me in the uprightness of mine heart I have willingly offered all these things: and now have I seen with joy Thy people, which are present here, to offer willingly unto Thee. 1 Chronicles 29: 3, 9, 12, 14, 16, 17.—WM. G. ROBERTS.

God promises temporal and spiritual blessing to those who obey Him in anything and everything; but did you ever notice the *marvelous* things He pledges Himself to do, especially for those who obey Him in the tithe?

Listen! "Bring ye the whole tithe into the storehouse, that there may be meat in My house and prove Me now, herewith, saith the Lord of Hosts, if I will not open the windows of heaven" (not one window, *all* the windows) "and *pour* you out a blessing" (not sprinkle, or rain down, but *pour*) "such that there will not be room enough to receive it." "And I will rebuke the devourer for *your* sakes, and he shall not destroy the fruits of *your* ground."

A man once asked me if I believed a farmer who tithed would fare any better in a drought than his neighbors who did not tithe. Well, it don't look reasonable that he would, but then Christians do not live by

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reason. I do not know just how God would do it, that is His problem, but I feel sure he somehow would. "Neither shall *your* vine cast her fruit before the time in the field, *saith the Lord of Hosts.*" There's the signature to the contract. Do you want any better security than that?

O, it's an opportunity, a golden *opportunity*. Instead of fearing to tithe, we ought to be glad and anxious to get under the promises, to get in partnership with God.—HARRY WHITCOMB.

We can not expect to prosper if we are dishonest to the Lord. He can easily enough measure back to us as we measure out to Him. Hence, happy are they who, being saved by grace, bring Him all their tithes, for peace and prosperity shall be their portion.—SPURGEON.

Now, if we are stewards of life, we are answerable to a Person that is the Lord of the steward. He gave us not the paltry outfit of a beggar. We have talents. That is a King's trust. No farthings, no pennies. We have a King's gift. We have a King's privilege. We stand not simply in His fields, in His heritage. We stand representing Him. "He that heareth you heareth Me." We carry His word and are responsible to Him. We have a personal relation in our stewardship and it calls for an accounting.—REV. F. A. KAHLER, at Missionary Congress.

Now, that is the pleasure of giving money, *having it ready to give when the investment comes*, the same as you would seek any other investment of a so-called permanent character, which is really of a transitory character. Such things as that make a man's life worth living, make him feel that he is getting monuments upon this earth scattered all over, and that he is fulfilling the Lord's command and helping, if he can not go personally, to preach the gospel to all the earth.—A. A. HYDE, at Missionary Congress.

I believe the results of the tithe system justify all that is claimed for the principle. The tithe principle has been tried. It is a success. I doubt whether it has always had a wise presentation by its advocates, but there is no mistaking the argument of practice. It only asks a fair trial to convince any one of its blessings. In a practical business age like the present it ought to suffice. Experience not only gives the most trustworthy knowledge, but it meets the highest and truest demands of the religious nature. In other departments of life this is the end of all controversy. If a principle proves true in practice, the case is closed. If it fails to work, however plausible and beautiful the theory may be, it is set aside. It was concerning the tithe God said, and still says, "Prove Me now herewith." It is the new covenant principle, "Prove all things: hold fast that which is good." That which proves by experience to be good ought to have with good people, and all who seek good, an acceptance on the ground of merit.

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The tithe system is valuable because it is an *educational* principle.

It is not a begging or a boom for money. It is a training of a life for God. It is a real and unmistakable partnership with God. It is a school of ethics much needed in the Christian's business course.

One of the fundamental and attractive ideas of the tithe system is that it teaches *equity*. It is an appeal to conscience for fair and square dealing with God. This principle enables a man to know when he is robbing God, himself, and his neighbor.—G. L. WHARTON.

The following are amongst the *benefits* that accompany the practice of tithing:

1. "It removes the element of uncertainty from giving."
2. "It leads men to conform their expenditures to their giving. Tithers do not spend a large share of their income first, and then give something out of what is left. They usually lay aside the tenth at the outset. They make it a first lien on their income."
3. "It fosters devotion to the cause of Christ."
4. "Tithing begins in a definite forward step in consecration, and leads on to greater consecration. It is seldom easy for a man to begin to tithe his income. It involves so much that it requires a new exercise of faith and a little fuller surrender to Christ."
5. "Tithing would solve the problem of the financial needs of the Church and missions. When a group of men in a Church begin to tithe their income, the offerings are immediately increased.

"There is no system of giving that has ever been proposed that produces greater results than that which teaches that God is the Owner of all things; that we are stewards of all that comes into our hands, and that one-tenth is the minimum that we should lay aside for the advancement of God's Kingdom in the world."—DR. CHAS. A. COOK.

Do you believe God ever put a burden on you to bear that He would not carry nine-tenths (or all) of the load Himself, if you asked Him? And do you not believe He will answer prayer definitely and positively? Do you believe God meant what He said about pouring out His blessing that there shall not be room enough to receive it?

If you do, then why not begin to tithe your income now, and join our tithing legion. Nine-tenths of your income with God's blessing will go further than ten-tenths without, just as you can accomplish more in six days by consecrating the seventh to Him as commanded.

God does not need us in His work as we need Him, but He is ever ready to reward the faithful steward, and as we prove our willingness to abide in His truth and promises, He will give us of His bounty, and not sparingly, but with liberal measure, pressed down and running over.—O. P. GIFFORD, D. D.

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The tenth is the seed money of wealth. Money withheld from God, like Achan's gold wedge, or the treasures of Ananias and Sapphira, carries with it the curse of Almighty God. We witness this curse on every hand. In the times of Haggai and Malachi the prophets, it was very difficult to raise a harvest; the caterpillar injured the fruit, so that it fell to the ground unmaturing; the mildew also wasted the products of the earth; if the times were very much like the present. It is a constant battle now to produce anything; the enemies of all kinds of produce being so numerous that the husbandman can scarcely raise anything to perfection. He has the caterpillar, the weevil, the pea bug, the potato bug, and almost every other kind of bug to contend with. In Malachi's time God told them that the reason they had all these enemies was because they had robbed Him in tithes and offerings, and consequently they were cursed with a curse. Mal. 3:8, 9. But if they will bring all the tithes into the storehouse, God says He will pour out a blessing so great that there shall not be room enough to receive it, and that He will also rebuke the devourer for their sakes, that he should not destroy the fruit of their vines; neither should the vine cast her fruit before the time. Mal. 3:10-12.—REV. JAMES HUSSER.

Next to prayer itself the offering of our substance is the surest means of keeping alive a sense of dependence upon God and filial relation to Him, if, indeed, it be not quite as efficient to this end; and as an expression of gratitude, rises above even prayer and praise. The offering back to God, at regular intervals of time, a definite portion of what He sends us would, in a visible, tangible, and most impressive way, express the gratitude of the heart for mercies received, and at the same time be an acknowledgment of our absolute dependence upon the Most High. We should expect to find, then, a clear rule of giving laid down in the Book of the revelation of the divine will to man.—REV. RICHARD DUKE.

There is no happiness in having or getting, but only in giving. And half the world is on the wrong scent in the pursuit of happiness. They think it consists in having and getting, and in being served by others. "He that would be great among you," said Christ, "let him serve." He that would be happy, let him remember that there is but one way—it is more blessed, it is more happy, to give than to receive.—PROF. HENRY DRUMMOND.

God blesses the giving of the tithe to-day. This has been abundantly proved. Countless testimonies have been given to this effect. Mr. Thomas Kane, of Chicago, has hundreds of thousands of these testimonies in his possession. At the Kansas Baptist State Convention the question was asked whether there were any present who had given their tithe and were sorry for it, or if they thought they would be sorry when they would at last come to "stand before the King." Not one stood up.

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Again the question was asked: "How many have given your tithe and are glad, and know that it has been both a temporal and a spiritual blessing?" By far the larger part of the audience arose. Let us prove God by putting this to the test. Happy are they who trust and obey.—REV. W. A. AYRES.

In obedience to this Scriptural law of giving, the promises are for temporal as well as for spiritual blessings. "Honor the Lord with thy substance and with the firstfruits of thine increase, so shall thy barns be filled with plenty and thy presses burst out with new wine." "He that soweth sparingly shall also reap sparingly." "Bring ye all the tithes into the storehouse, that there may be meat in Mine house, and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of Heaven and pour you out a blessing that there shall not be room enough to receive it." These promises are of double application, for temporal as well as spiritual blessings. They are intimately related to each other—to doubt the one is to doubt the other. From this principle we are taught that when we, in love and the fear of God, devote one-tenth of our income to His cause, He will give His blessing upon that which we retain for ourselves, and it will do us more good than if we had kept all.—F. M. VAN TREES, D. D.

In giving a man receives more than he gives, and the more is in proportion to the worth of the thing given.—GEORGE MACDONALD.

We give earth, and receive Heaven. We give the temporal, and receive the eternal. We give things corruptible, and receive the immortal. Lastly, we give what God has bestowed, and receive God Himself. Let us not be slothful in such a commerce as this. Let us not continue poor.—AUGUSTINE.

It is remarkable that the Jews never failed to prosper when they brought their tithes into the storehouse. In the time of Nehemiah we find that there was confusion and trouble, and when the great leader inquired into the cause, lo! they had failed to pay the tithes for the support of the Levites. Then he contended with the rulers, and the tithes were brought in, after which there was peace and prosperity.—REV. W. C. NASH.

By adopting the rule of the tithe, a man is defended also from degeneration of his character into selfishness and stinginess. It is almost ludicrous but altogether pathetic to see how much pains men spend in dodging the peril of hearing about human needs that might require money. They are mortally afraid that in an unguarded moment some adroit solicitor by tearful appeal will get them to give something they "can't afford."

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Now the pity of it is not that this or that benevolence fails to get money which it ought to have—the solicitor probably can obtain it from some other giver—but the pity is that the man who shuts himself up in such a fashion shuts more than his purse: he shuts his heart.—*The Interior.*

The more a man denies himself, the more he shall receive from Heaven.—HORACE.

The payment of the tithe results in blessings, both temporal and spiritual. Prov. 3:9-10, "Honor Jehovah with thy substance, and with the firstfruits of all thine increase; so shall thy barns be filled with plenty, and thy vats shall overflow with new wine."

Prov. 11:24-25, "There is that scattereth, and increaseth yet more, and there is that withholdeth more than is meet (margin, "what is justly due"), but it tendeth to want. The liberal soul shall be made fat, and he that watereth shall be watered also himself."

God does not promise great wealth to the man who pays the tenth, but we do have the promise that if we pay the whole tithe into the storehouse God will give us more financial success than we could obtain without it. And we are challenged to put it to the test.

Wherever this has been undertaken and a financial blessing has not followed, it is because the whole tithe has not been faithfully paid. Nothing is more certain; it is guaranteed by the truth of God. It has been abundantly confirmed by experience.—W. R. LAIRD, PH. D.

Every promise in the Word of God may be, and ought to be, reduced to an experience. Let us study some of the rich promises of the Bible, the fulfillment of which is conditioned on our entering with our possessions into partnership with God.

Here is one in Isa. 58:11: "The Lord shall guide thee continually, and satisfy thy soul in drought, and make fat thy bones, and thou shalt be like a watered garden, and like a spring of water whose waters fail not." Notice the scope of this promise: (1) Continual guidance by God; (2) soul satisfaction at all times; (3) rich fruitage likened to a watered garden; (4) an inexhaustible supply of grace, like a spring of water whose waters fail not.—DR. S. S. HOUGH.

The margin is the key to fortunes. The growth of a fortune depends not upon one's earnings, nor his expenditures alone, but upon the preservation of the margin between the two. Tithing teaches the doctrine of the margin, and inaugurates it in the life of every tither. Nine-tenths in the hands of the man who has learned the doctrine of the margin are more than ten-tenths in the hands of the same man before he has learned obedience to that law.—BISHOP J. W. BASHFORD.

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The beauty of the tithe is its definiteness. When we have paid it we know it. It is a clear command calling for a definite amount, and we are sure we have done as we were told.

Let us get correct ideas of Christian stewardship and stop talking about "consecrating all to God," and then proceed to use for ourselves the part He has reserved as His portion and never once intimated we might use according to *our* judgment.—MRS. E. L. MILLER.

It gives the author great pleasure to present to readers this short reference to the life of a Christian man and prominent Presbyterian layman, who in his lifetime was an inspiration to him and many others, and to whom he gladly points as an ideal Christian steward. I refer to the late Samuel P. Harbison, of Pittsburg, who died May 10, 1905. This tribute from his friend, the Rev. Dr. Isaac C. Ketler: "Mr. Harbison had set to himself an ideal which he faithfully tried to realize. He sincerely tried to do God's will. He recognized his accountability as a steward of God's gifts and bounties. What he did in open-handed charity he did in the fulfillment of his ideal. He had supernatural fellowships. He made much of prayer. He lived in a spiritual atmosphere. He was in the world and yet not of the world. He had an ideal. *The Church* must have the first place in his life. How far he realized his ideal, I dare not, I can not say. But this was his ideal: to make his life in the business world a means to an end, and that end to glorify God."

At the request of his sons, Mr. Harbison wrote a short sketch of his business life, from which I quote in part:

"It has been my privilege to recognize His good hand upon me in all my business life and history, and I, to-day, can only praise Him for the gracious, kindly providence that has been about me in my business relations, especially in giving me the kind of men with whom I have been associated in all these years, who have only had one purpose ever before them—to do a thoroughly honest business, priding themselves on always producing the very best article that could be made, and dealing with the utmost honesty and frankness with our customers. The happy result for the long period of work of this kind is seen to-day in the favor given us and the preference that in nearly every case is allowed us in

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the trade, and I rejoice to believe that the spirit that has actuated the business of this concern from its conception until the present day will still continue under those who are now in charge of its affairs."

His wife, Mrs. Emma Jane Harbison, still living, in a brief reference to his life as a steward says:

"With his very first earnings he began systematic giving and keeping a strict account of all expenses, a habit which grew with the years, and as his means increased, so did the love of distribution until, *from a tenth*, he gave his entire income outside his living expenses. He never pursued money as an object, and always accepted prosperity as a direct gift from God. Indeed, the question of stewardship was to him a very vital one, and one by which he was used to help many who had never known the joy of Christian giving. The following extract from his will shows his earnestness in this:

"I have no provision in my will for any charitable bequests, as I have, during my life, administered largely on my own estate and have, from year to year, given to the Lord's work and other charities, as though it were my last. This course I expect to pursue so long as I may live. In leaving my estate to my family it is my hope that they may act upon the same principle, remembering that the "King's business requires haste," and that what we do for Him ought to be done quickly, so that, should He come in my time or in your time, we be not found with His money in our hands that ought to be out doing service in His cause.'"

Not how much of my money will I give to God, but how much of God's money will I keep for myself.—Laymen's Motto.

CHAPTER VII

TESTIMONIES

PRAYER.—We thank Thee for the vision that has come to us of a saved world through the mighty power of the Cross of Jesus Christ. We thank Thee for fellowship in this service. We thank Thee for the joy, the exhilarating joy, of a conscious fellowship with Thee. O help us never to lose the vision. Help us constantly to cultivate this high fellowship. Help us to live upon this high plane of thinking and of communion and of service, willing to do and to be, willing to spend and be spent, that through us Thy mighty power may be given to a lost world, and men may be saved for whom Christ died. O bring us to our knees in prayer. Lay upon us the burden of lost men, that we may have fellowship with Jesus in suffering, that men may be saved, and that through our instrumentality, filling up that which is lacking of the measure of the sufferings of Christ, we may help in the coming of Thy kingdom and in the saving of men everywhere.—REV. DR. A. P. PARKER, Missionary Congress.

One of the characters in "Victory of Mary Christopher," a young man who in giving testimony after his first year's experience as a tither, does so in these striking words: "We have found God's service a keen delight, and some of us never knew before what exhilaration there is in cutting expenses for the sake of 'gearing' the devil. There has been more real excitement of soul in taking hold of God's plans and watching the answers to our prayers, than any football rush we have ever seen, or any day on the golf links that we've ever spent."

"Gearing the devil" and "watching the answers to our prayers in taking hold of God's plans" are certainly suggestive, and the reader will find among the following testimonies (we could

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produce many hundreds more) which have the same true ring and based upon actual experiences, some proof of the sure dependence to be placed upon God's promises to those who honor Him with the religious devotion of their substance. We must not forget, however, that other conditions of mind and heart and service enter into the full realization of the fruits of this obedience.

Elder E. J. Waggoner, of London, says regarding temporal blessings to those who honor God in the matter of tithes and offerings: "It may be said that there are those who have given liberally and yet are in somewhat reduced circumstances. There may be various reasons for this. It must be remembered that the payment of tithes and offerings is only a part of the honor due to God. Those persons may be neglecting some other duty equally necessary. But, more than all, we must remember that God does not settle His accounts every year; neither does He promise to pay entirely in this world's coin. There is a reward also of a more enduring nature."

The rewards and blessings of tithing do not alone come to individuals, but to Churches.

The *Indianapolis News* in its report of the North Indiana Methodist Episcopal Church Conference recently had this to say: "Tithe-giving as prescribed by Scriptural law requires that we shall give one-tenth of our income to the Church. It is not very extensively practiced, but according to Bishop Warren and other Church authorities attending the Conference there is increasing evidence of a revival in the spirit of tithe-giving in this country. In one Indiana Church it has grown so rapidly that when its pastor read the report of his Church's finances before the Conference to-day, it fairly startled the other ministers, less fortunate in their pastorates. A large number of the members of the Church have agreed to practice Scriptural tithing, and are conscientiously giving one-tenth of what they earn to God's service. The result has been that this Church has prospered greatly." Continuing, this report states that the report of this Church made such an impression that the other ministers of the Conference declared they were going back to their Churches to preach the glory of

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tithing. Bishop Warren, who presided over the Conference, stated that he had never seen the report of this little Church duplicated in world-wide Methodism.

Since the above article appeared in the *Indianapolis News* more than one hundred Methodist Churches in Indiana have adopted the tithe covenant plan, with the result that both temporally and spiritually most of these Churches have been notably strengthened and blessed. In many of these the gifts to benevolences have more than doubled in a short time. Many notable and similar instances are reported from the Churches of other denominations. We call attention to the following testimony of Judge J. P. Hobson, Chief Justice of the Court of Appeals of Kentucky. For years he has been an elder in the Presbyterian Church. He has also steadily risen in his profession. Soon after he was known to be a tither a severe test was put upon him by the reception of a very large fee (the largest he or any other lawyer in that community ever received) from a long-continued, almost hopeless suit against a large corporation. Much comment was excited, and some predicted that the big fee would not be tithed like the little ones. It was faithfully tithed and generously divided between his own and several other Churches. This produced a deep impression upon the people.

Judge Hobson says: "The reason that most people do not tithe is that they believe they can not afford to do it. It is with the greatest difficulty they get along as it is, and they do not see how they can spare a tenth. Many years ago, when my income was small and I had become involved in debt, it seemed to me I could pay nothing for the support of the Church until my obligations were met, but my wife said this would not do. So, after talking the matter over we concluded to try tithing. The tenth of all I made was laid aside and put in a jar. To our surprise, all demands were met, the jar was never empty, the fund grew. We did not miss the tenth. Since then I have always tithed, and am persuaded that if people would practice tithing few Christians, after trying it faithfully, would be willing to deny themselves the privilege."

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The late John H. Converse, for many years President of the Baldwin Locomotive Works, who made benevolent giving such an important factor in his life, began by recognizing the tithe principle as the least any one should devote to religious uses. Later the objects that merited his consideration always met with his most generous response. The comment sometimes made respecting the well-to-do who at death have failed to leave bequests toward charitable objects, could not apply to Mr. Converse, because his gifts were large and regular during his lifetime, and he lived to see much of the fruitage of his generous devotion of money.

It will be noticed that for the most part the testimonies given in this chapter are those of individuals in the modest walks of life. We have at our command scores and hundreds of favorable testimonies of Churches that have adopted the tithe plan. We have also many examples of men of wealth who have been led into greater liberality in the disposal of their incomes for good purposes by lending obedience to the tithe principle as a beginning, some of these eventually distributing the larger part of their incomes from year to year for religious and humanitarian purposes. Testimonies sufficient to fill a book could be gathered, but space will not permit of more than are here given.

Giving to the Lord never impoverishes. To give at God's call and for God's cause is to get from God the benefits of that which is given to Him. We must be sure that the call is from God, and that it is for His cause; but, that point being settled, there is no doubt as to the rest. For example, we can do more work in six days than in seven, and nine-tenths of our income is more than ten-tenths, if we are in God's service week-days and Sundays. Giving is getting, in time and money, when God calls us to do or to surrender. The more we give rightly, the more we have surely.—*Sunday School Times*.

After four months' trial of the tithing method we received the following letter containing a remarkable and joyous testimony:

"You will remember that last fall my wife and I saw our duty as regards tithing, but could not see how we, with four little children, could possibly tithe on the salary of \$8.25 per week, which was my maximum wage. We were barely able to pay rent, buy food and footwear (for that was about all the clothing we could supply ourselves). However,

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on your advice, we decided to do our duty, and enrolled in the Association of Christian Stewards. The winter is nearly past, and we have been wonderfully cared for, and at times we have been virtually clothed and fed by God, apart from my wages altogether. I had no overcoat when winter commenced, and thought I would try to get on without one, but found it rather hard, so I took it to the Lord in prayer, and before two weeks I was in possession of three overcoats, given in such a manner that even one overburdened with pride could not take offense, and I was placed in a position to help some other poor fellow out. Then we prayed for warm underclothes for my wife, and almost immediately a relative sent some with a note saying they were to be given as a present at Christmas, but thought they might come in useful at once. Just before Christmas my salary was increased, the increase about equalling the amount of our tithe. About Christmas time we received in money gifts more than our tithes for three months."—*Christian Steward*.

Rev. F. B. Meyer, of London, tells of one whose income is \$10,000 per annum, who lives on \$1,000 and gives the remaining \$9,000. Another, whose income is \$10,000, who lives on \$1,200 and gives away the remainder. A governess who earns \$500, of which she gives \$250. Another, who has a comfortable competence, remains in business, all the profits of which he gives. Sarah Hosmer, a worker in a factory, supported a student in the Nestorian Seminary. Five times she gave \$50, and sent five native preachers.

When one obeys a command of God he receives a blessing. When one disobeys a punishment is inevitable. The character of God demands that such should be the case. Tithe-paying always brings with it a blessing. A missionary from India tells of a native helper, Bhelsari Naiah by name, who was converted to tithing. After he had tithed three months he was asked if it worked. "Capitally, sir." "Ah, how is that? You were always complaining of being hard up, and even in debt, when you used your whole income for self; now you give one-tenth to God, you have no complaints." "As, sir, the nine-tenths with God's blessing is better far than the ten-tenths used to be without it." Bhelsari's testimony is a typical one among tithers. The writer has heard many such testimonies in Stewardship Conferences he has conducted and attended. None pretend that a tither is to be the recipient of blessings when his only good quality is that of tithing. It does not cover up a multitude of sins. We have heard, however, of an unconverted merchant who tithed his income for religious purposes, and did it because it was a paying investment.—
REV. A. B. STRICKLAND.

The first person who introduced me to the duty of systematic giving was a widow woman who was my landlady. She had been very poor. She was talking about this matter, and told me her income at one time

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was only ten shillings a week, and she gave a tenth then. I said, "How did you manage it?" She said, "When I got my ten shillings, I put them on the Bible in a row, and I took the best looking of the ten out, and I put that in the Lord's box. Then I had nine shillings left." I said, "How did you live?" She said, "I do not know, unless it was this: I believe when I had taken one shilling for the Lord, the Lord made every penny of the nine shillings go as far as twopence."

The best woman in my Church is a washer-woman. Last May we were talking about our Extension Scheme, and we wanted money. She said, "Mr. Chadwick, I do not think I can do any more, and I am troubled." I said, "I don't think you ought to give more, but go and pray about it, and pray for us, and we shall be content, and don't you trouble." But she said, "I want to give something. I wash four days a week, and I get two shillings a day and my meat, and I really feel I can not give more." On the Saturday she came with a bright, beaming face, and said, "I can help you." "What can you do?" I said. She said, "Mrs. So-and-so wants me to wash for her on a Friday, and I am going to wash every Friday for God." Every Friday she washes for the Lord, and brings the two shillings and puts them into the fund, and she says Friday is the best day in the week. She is certainly the happiest looking woman in Leeds. She honors the Lord, and the Lord fills her with His presence.—REV. S. CHADWICK.

The tithe plan is the one which, during much of his ministry, the writer has used with marked success, and at the urgent request of many who are conversant with this fact, a working outline of the system in its application to Church finance and Church beneficence is here presented, with the earnest hope that it may prove as fruitful of good results in other hands as it has in his.

The plan of the tithe is Scriptural, easily understood, and of universal application. In a few words it consists in a person's setting apart regularly and sacredly to the Lord's work, in its various branches, a tenth part of his temporal earnings or income—ten cents out of every dollar, one dollar out of every ten, ten out of every hundred, and so on.—REV. JAMES W. RIDDEL.

What is needed in all our benevolent work is the aggregation of the littles. Let each Christian systematically lay aside at least a tithe of his income for religious uses. Many would do far more if they were to follow the Scripture rule, "Upon the first day of the week let every one lay by him in store, as God hath prospered him" (1 Cor. 16:2). The experience of thousands attests to the fact that we are never losers in the long run, if we believe God and take Him into our business as a silent partner. The poorer we are, the less we can afford to leave Him out, and try to defraud Him of His percentage.—EDWARD JUDSON, D. D.

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A young man in business, who had just been converted to Christ, called on his pastor to tell him of his strong desire to "labor for the Master," and with the vague notion that this feeling was, somehow, a "call to the ministry."

"Have you ever thought," asked the pastor, "that some men are called to make money for Christ, precisely as some others are called to preach for Christ?"

It was a new way of looking upon a business career; and the young man went back to his store, to ponder the duty of *making money for Christ*.—D. W. FAUNCE, D. D.

The testimony of the late Mr. George Mueller, of Bristol, was as follows: "I have acted for fifty years, by God's grace, on these principles, and I can not tell you the abundance of spiritual blessing I have received to my own soul through seeking to give cheerfully, and as God is pleased to prosper me. . . . The beloved saints are depriving themselves of wondrous spiritual blessing in acting as if they were owners, and not stewards."

William Colgate, on leaving home a poor boy of sixteen, met an old neighbor canal boatman, and in conversation told him he was on his way to New York, where he hoped to get a job soap-making. The devout canal-boat captain said, "Let me pray with you once more," which was done, both kneeling on the tow path, and on arising gave William this advice:

"Some one will soon be the leading soap-maker in New York. It can be you as well as any one. I hope it may. Be a good man; give your heart to Christ; give the Lord all that belongs to Him of every dollar you earn; make an honest soap; give a full pound, and I am certain you will yet be a prosperous and rich man."

When the boy arrived in the city, he found it hard to get work. Lonesome and far from home, he remembered his mother's words and the last words of the canal-boat captain. He was then led to "seek first the kingdom of God and His righteousness," and united with the Church. He remembered his promise to the old captain, and the first dollar he earned brought up the question of the Lord's part. In the Bible he found that the Jews were commanded to give one-tenth; so he said, "If the Lord will take one-tenth, I will give that." And so he did; and ten cents of every dollar were sacred to the Lord.

Having regular employment, he soon became a partner; and after a few years his partners died, and William became the sole owner of the business. He now resolved to keep his promise to the old captain; he made an honest soap, gave a full pound, and instructed his bookkeeper to open an account with the Lord, and carry one-tenth of all his income to that account. He prospered; his business grew; his family was blessed; his soap sold, and he grew rich faster than he had ever hoped. He then

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gave the Lord two-tenths, and prospered more than ever; then he gave three-tenths, then four-tenths, then five-tenths.

He educated his family, settled all his plans for life, and gave all his income to the Lord. He prospered more than ever.

This is the story of Mr. William Colgate, who has given millions of dollars to the Lord's cause, and left a name that will never die.—A. J. GORDON, D. D.

There has been a failure in beneficence *because Christians have not generally regarded giving as a part of divine worship*. It has been regarded as a duty simply, whereas it is properly one of the class of duties which we call worship. The command is given: "Honor (worship) the Lord with thy substance, and with the firstfruits of all thine increase." Prayers and alms are linked in the bonds of worship—"Thy prayers and thine alms are come up for a memorial before Me."—W. W. BARR, D. D.

Two sisters, daughters of a wealthy father, were converted and started out side by side in the divine life. The father died and left each a fortune. One became at once a liberal giver. The other withheld more than was meet. The first has been these many years successful, useful, and happy in her simple life, giving more and more constantly, both of herself and her money. The other is withered. She spent her money for the world. In grazing on the devil's pasture the devil robbed her of money, of health, of happiness, of usefulness, and now her life is not much but a lament. Each is reaping as she sowed. As sure as we live Christian giving is a long step toward right living.—J. B. GAMBRELL.

Mrs. Mary Grant Cramer, sister of General Grant, wrote us several years ago as follows: "I am acquainted with a minister in New York City who gave up his Church and a salary of \$5,000 a year to establish a Church where he could reach the masses. He met with much opposition, but has met also with great success in his work. He said that on various occasions he felt it his duty to give all he had away, and before he could reach his home it would be replaced fourfold. His wife was greatly opposed to his giving up a certainty for what she thought an uncertainty, especially as they had five children; but he told me that since they depend upon the Lord for their support, his wife has less solicitude about how they will be provided for, than she had when his salary was five thousand dollars a year. Truly they who trust the Lord shall not want.—REV. S. B. SHAW.

Have you noticed my subject, "Money and the Kingdom?" I can imagine some person in this audience saying, "What have these two things in common: the mammon of unrighteousness and the kingdom of righteousness?" Have we not heard our Master say: "How hardly shall they that have riches enter into the kingdom of heaven? It is easier

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for a camel to go through the eye of a needle than for a rich man to enter into the kingdom of heaven." And yet we all want that one commodity which we know as money. Every man appears willing to run the risk in its pursuit or possession of being shut out of heaven.

Have we not high authority for saying that "God was in Christ reconciling the world unto Himself, and hath committed unto us the ministry of reconciliation?" And have we been doing it? No, we have not. Some one said, "Will a man rob God?" Yea, verily, we will, and those of us who have been in these conventions and have seen these charts, that New York gave \$1.23 a head, Buffalo 88 cents, Brooklyn 75 cents, Pittsburg \$1.13 per head for the extension of the kingdom of Christ—and we say that we are His. This money business has got so large we do not see it in its right proportion; we have lost our vision.—ALFRED E. MARLING, at Missionary Congress.

I met one day with a statement that Mr. Spurgeon, when a lad, adopted the principle of paying a tenth to God, but that on winning a money prize for a religious essay he felt he could not give less than one-fifth of it; and thereafter observed that proportion. Wishing to be accurate, I ventured to write to the late Mrs. Spurgeon to know if this published conjecture were true, to which I received reply:

WESTWOOD, UPPER NORWOOD, S. E.,
November 26, 1901.

DEAR SIR: The references in inclosed paper are not only true, but are surpassed by fact. Mr. Spurgeon gave his ALL to God and His service, and never seemed to consider that the money he earned belonged to himself, but to his Master. You will see full particulars of this matter in his Autobiography. My very feeble health compels this brief reply.

Sincerely yours, S. SPURGEON.

On referring to Mr. Spurgeon's Autobiography I find the following preface to "Reminiscences as a Village Pastor:"

"My witness is, and I speak it for the honor of God, that He is a good provider. I have been cast upon the Providence of God ever since I left my father's house, and in all cases He has been my Shepherd, and I have known no lack. My first income as a Christian minister was small enough in all conscience, never exceeding forty-five pounds a year; yet I was as rich then as I am now, for I had enough; and I have no more cares; nay, not half as many then as I have now."—HENRY LANSDELL, D. D.

I commenced giving, or rather paying, one-tenth of my income to religious, benevolent, and charitable objects, I think in 1870. Had not before that time been very prosperous in business. Within a year or two I noticed a decided change in my business success, and this continued until 1876. I could not but see a very marked connection between my tithe

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and my business prosperity. True, both my capital and business were small, and I did not give more than one-tenth, and indeed did not exceed that proportion for more than ten years.

About 1875 I commenced making personal inquiries regarding the comparative temporal prosperity of others who practiced this rule, and the testimony was so uniform that in 1876 I decided to publish a little tract on the subject, embodying my views. With this tract I sent out a circular to ministers asking for information, and especially requesting that if any exceptions were known to the rule that temporal prosperity always follows the consecration of a definite proportion of income to God, that the exceptions might be noted and the facts fully given. This circular and tract went to the ministers of four or five of the largest evangelical denominations in the country. Thousands of replies were received, but no exceptions worthy the name.

Since 1876 I have received, I have little idea how many but certainly thousands of letters giving cheerful and in many cases enthusiastic testimony to the literalness of God's promise, "Honor the Lord with thy substance, so shall thy barns be filled with plenty." I have published a limited number of these, and had I kept them could have easily filled a large volume.—THOMAS KANE.

It may be your opinion, but it's not mine or the Bible's, that God won't help a man make money. I can prove to you from forty-five chapters in the New Testament alone that He will, but when he goes in to rob widows and cheat his neighbors, put it down that sooner or later he will settle for less than fifty cents on the dollar.—REV. C. H. YATMAN.

A young electrician as soon as he commenced earning began to give one-tenth to benevolent objects. He furthermore promised God to increase his giving to one-seventh as soon as his income reached five dollars a day, one-fifth when it reached ten dollars, and so on in rising scale. Prospering, he took up the support of a missionary in Chili as his own substitute; his little children provide for two famine orphans in India. While not yet owning a house of his own, his personal part in the evangelization of the world is looked after by a substitute out on the field.—REV. W. L. GELSTON.

Now, when I went into the ministry, as soon as I had any money of my own I said, "O Lord, one-tenth shall be Thine!" and I thought I was doing all that I ought to do when I said that. I preached that, and I have practiced that all my life, but dear me! that is a small thing. One-tenth is what Jacob gave, and are we not better than Jacob?—A. P. SCHAUFFLER, D. D.

At a great men's missionary convention at Birmingham, Ala., a business man from Tennessee gave \$10,000 to help equip the missions of his

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own Church in the Orient. This amount was more than one-seventh of his entire property. On being congratulated upon his large contribution, his response was, "I promised the Lord that if He would prosper me I would do the square thing by Him, and I am only trying to keep my promise."

A business man in Winnipeg, with an income of about \$15,000 a year, has decided to live on one-third of it in order to give at least \$10,000 a year to the Lord for His work.—JOSEPH N. SHENSTONE.

Now the statement we make is that, so far as we have been able to investigate, not a solitary business failure has come as a result of adherence to the divine plan in honoring God with the tithe.

This method promotes business carefulness on the part of those who follow it conscientiously, and the man who knows how much he gives to the Lord's cause is not ignorant of what profits are accruing to himself. Are not such men as William Colgate, Thomas Kane, and thousands of others illustrations of this statement?

The writer had in his congregation a man who worked at the bench for ten dollars a week. He looked upon one dollar of that amount as the Lord's money, and conscientiously turned it into His treasury. The stewards of the Church interceded with him not to give so much, but his invariable reply was that he intended to live by that rule; and he has done so through all these years, until now, in middle life, he has a business which is yielding him a princely income, and he has counted it a privilege again and again to lend financial aid to the stewards who advised him against giving so much to the Church.—JOHN WESLEY DUNCAN.

At one of the banquets of the Lord Mayor of London, Mr. Gladstone eulogized Mr. George Peabody, the generous philanthropist, who said, "I enjoyed making money, but I enjoy giving it away a great deal better," as one who had "taught the most needful of all lessons—how a man can be master of his fortune, and not its slave." Money is not in itself a power. Its power depends on its connection with machinery. Properly applied and constantly kept working, it turns a million wheels and makes every part of the complete body, politic and ecclesiastic, hum with its beneficent activity. Get your money released that it may become an available power and force in the Kingdom of God. No other money will do where God wants yours.—NEWS ITEM.

A short while ago I needed \$500 for a church purpose. I had no idea where I could get the money, but I felt confident that if the Lord wanted me to have that money He would send it to me. One morning I felt impressed to take a railroad journey. I boarded the train. The conductor came along and asked for my ticket. I told him I had none.

"Where are you going?"

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"I do n't know."

"Do n't know?"

"No." I felt in my pocket, took out all the change I had and said, "Take me as far as that money will carry me."

In an hour or so the train stopped at a little station, and the conductor told me this was as far as my money would take me. I alighted. It was a place where I had never been before. I stood on the platform wondering what I should do, when a gentleman came up to me and said, "Is this Mr. Moody?"

"Yes."

"Well, sir, I want you to take this money and use it for the Lord's work."

I counted the money. There was just \$500.—D. L. MOODY.

I have had quite a large experience in Church finance, and it became necessary for me to know more or less about the giving of others. From my standpoint, "proportionate giving" is a humbug unless it begins where tithing ends. I have never known a proportionate giver, being a non-tither, who gave ten per cent of his income. I have known of instances where Christian men had an income of from \$25,000 to \$50,000 a year who were not giving over \$500 or \$1,000 a year to the Lord's work; from my observation this is a large proportion for the non-tither to pay. I have known tithers who gave systematically five per cent of their income above the tithe.—E. M. RUNYAN.

SOUTH BEND, IND., January 23.—The second mysterious donation to be made to the First Presbyterian Church of Mishawaka within one month has been received by the pastor, the Rev. A. C. Ormonde, in the shape of a bank note for \$1,000. The gift was sent the pastor in a plain envelope. The first gift, which was for \$10,000, was made last Christmas, when a check for that amount was dropped into the collection plate at the morning services. The name of the benefactor is known to only two persons, and will not be given the public, according to present plans.—NEWS ITEM.

The largest amount of money ever placed in a collection plate in a Brooklyn Church was that received yesterday in St. Paul's Protestant Episcopal Church, when a certified check for \$100,000 was contributed. The check was given along with a large quantity of silver, gold, and greenbacks to the aggregate of \$1,000. Announcement of the gift of the \$100,000 certified check was made by the Rev. Andrew Chalmer Wilson. He said the check was for an endowment, and for the present at least the donor asked that his name be withheld.—NEWS ITEM.

The insertion at Washington, Pa., of an advertisement in a local paper that there had been found in the collection plate of the Roscoe

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Methodist Episcopal Church, near here, after the services last Sunday night, a \$10,000-bill, developed the fact that the Church officers think the donor made a mistake. The yearly collections of the Church do not average much more than this amount, and the officials in the advertisement say they will return the money to the owner if he wishes it and can prove he inadvertently dropped it into the plate.—NEWS ITEM.

Surprises like the above are not infrequent in tithing Churches. In a Baptist church in Indiana recently two checks for \$5,000 each were placed on the collection plate by two of its members who evidently recognize their stewardship, and believe in honoring God with their substance.

In a Methodist Church in Toronto, with a membership of 550, composed largely of wage-earners, the contribution to the General Missionary Fund for the year ending June 1, 1907, was \$820. Of this amount 34 tithers gave \$300.75, being an average of \$8.84 per tither. The non-tithers, representing 516 members, contributed \$519.25, an average of \$1 per member. These facts speak for themselves. The Bible plan of finance is superior to every other method.

Let the tithing system become general throughout our Churches, and the Missionary Fund, with all other Church finances, would exhibit most astonishing increases.—*Christian Steward*.

Several years since, some gentlemen in the Second Presbyterian Church of Henderson, Ky., resolved to tithe; and, after two years' trial, they concluded they could not afford (pecuniarily) not to tithe. A member of a neighboring Church, some years after this, began tithing, and thereafter became financially embarrassed. His debts were pressing, his business depressed. It looked as if he could not spare a cent, but he was convinced the tithe was right, and determined he would keep it up. Daily the tenth was laid aside. All the Church demands were paid promptly out of it, and, like the widow's cruse of oil, it failed not. Soon the fund swelled so that it was transferred to the bank. The debts melted away like a morning fog, the tithe was not missed, and the bread cast upon the waters returned a hundred-fold. A number of such instances might be given. If you are incredulous of this, as Philip said to Nathanael, "Come [try it] and see." The trial can do you no harm. It will, at least, bring system into your finances. You will know what you make, and what you are spending, and this will bring about a close scrutiny of the expense account, which will save much more than the tenth laid by.—JUDGE HOBSON.

Mr. F. J. Michel, Executive Secretary of the Laymen's Missionary Movement, Chicago, writes the author under date of December 3, 1910: "I inclose the following little story which I picked up on the train this

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morning, from a pastor's own experience. I can give you both name and place if any one should desire verification of the story."

A PASTOR'S EXPERIENCE.

A washer-woman whose husband was a drunkard had five children, and was obliged to support the family, he spending his money in the saloon.

After a sermon on tithing, she asked her pastor if it was her duty to tithe. Realizing her struggle, the question staggered him for just a moment, but he said "Yes." She replied, "It is very unkind of you to say it," and turned away displeased. She went home greatly disturbed and unable to enjoy her dinner. Finally she arose, hunted for an old mite box in a bureau, placed it on the mantel, and announced to the family her decision to tithe her meager income. Her husband objected, but she replied with an earnestness which did not characterize her usual attitude toward him, "You shut up, you good-for-nothing drunken husband of mine, who spends nine-tenths of his earnings in the saloon; you will have nothing to say about this."

Within nine months her husband and three of her children were baptized into the Church, and the net earnings of the family available for the support of the house increased from the small amount she could earn over the wash tub to over \$28 a week.

"Twenty years ago I resolved to give one-tenth of my salary to God. Less than two months after making this resolution my salary was increased by a sum larger than that which I had promised to give, and before the year was out God's call had come to me, and I had gone as a missionary to the foreign field, although at the time of making the resolution I had no thought of such being my life work.—A Missionary of the W. M. Society.

Boston Smith (evangelist and tither) was equal to the occasion, and on condition that this pastor would, to the best of his ability, every three months, present the work and claims of one of the denominational societies, he promised to make up every cent that might be due on the brother's salary at the end of the year. The proposition was agreed to. At the end of the year the two met at the Association meeting, when instead of Boston Smith being called upon to make up a deficiency in the pastor's salary, this testimony was given:

"I have been a pastor for twenty years, and never has my salary been paid so promptly as during the past year. My Church does not owe me a cent, and better than that, there is a most delightful missionary atmosphere prevailing among my people. I never had so many baptisms in any single year in my ministry. My people very generally have established a Lord's treasury in their homes; so has their pastor."—DR. COOK.

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The First Methodist Episcopal Church, Shelbyville, Ind., will serve as another example of what may be done both financially and spiritually in promoting the cause of Christ. When the Official Board went into session in May, 1902, on motion, the tithing system was adopted as a part of the financial plan of the Church. No effort was made to force this system upon the membership, but all who would were urged to adopt it. Those who preferred to pay in the old way were permitted to do so. The effect of this new plan upon the finances of the Church may be seen in part from the following figures, there being a membership of about seven hundred and about fifty tithers:

	Missions.	Total, Benevolences.
First year	\$700	\$1,914
Second year	1,224	2,471
Third year	1,840	4,857
Fourth year	2,115	5,874
Fifth year	2,500	6,673
Sixth year	2,150	6,743
Seventh year	4,453	10,263

This Church is alive spiritually, receiving new members by the scores each year.

In the Memorial Presbyterian Church, Indianapolis, Ind., seven members began to tithe in 1901 by bringing the whole tithe into the storehouse. By the end of the year they had twenty-seven tithers, and now they have seventy-five in a membership of 600. The result last year was that without any of the modern scheming to raise money they laid on the plates at the regular Sunday offerings the sum of \$6,700! The pastor says, "It is purely a religious movement, based on the Bible and common sense, and is accorded the respect of the community. Tithing has been friendly to the spiritual life in those that practice it. It goes on quietly and steadily. Not a great deal is said about it in the Church. It is a religious impulse. An atmosphere is about it such as belongs to secret prayer."

The Church treasurer, Mr. W. D. Allison, writes, some years later, of Memorial Presbyterian Church:

"There are now about one hundred members of our Church enrolled as tithers. There are over seven hundred members of the Church, and this band of tithers contribute as much, if not more, than all the rest of the membership of the Church. It is a problem that will solve the financial difficulties of the Christian Church if the Church people will only adopt this method of financing the Kingdom. Our people who have tried the tithing plan are very happy in the experience they have had and feel that it is the true Biblical plan of financing the Kingdom. Our Church is not

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a wealthy one, and is composed mostly of the common people, many of them men of moderate means, but during the year we raise from \$12,000 to \$14,000 for the expenses of the Church, missions, and benevolences.”—G. L. WHARTON.

The following notable advance was made in support of Missions in San Diego District, Southern California Methodist Episcopal Conference, as a result of recognizing the tithe plan:

“In 1905 about 6,000 members paid \$7,300 for Home and Foreign Missions. We thought this was the high-water mark. I was appointed Missionary Secretary of the district, January 28, 1906. By preaching the ‘Gospel of the Tithes’ (storehouse idea) instead of a regular missionary sermon in about one-half of my forty-two Churches, and distributing about 7,000 of our seven kinds of tithe tracts, three of these all Scripture, the Spirit of God brought the missionary offering up to \$10,309; a gain of \$3,009, or over forty per cent increase in eight months.

“The second year I could not present the subject much in the district, but God so greatly blessed the faithful seed-sowing of the former year that the missionary offering was \$15,900, or \$2.51 per member, or a gain of \$5,591, or an increase of ninety-five per cent in one year and eight months.

“My District Superintendent, introducing me, said, ‘This is the foundation of the whole business,’ and in his annual report to Conference called me ‘The Apostle of Tithing.’

“That year my Conference averaged \$4 a member—for men, women, and children—for Home and Foreign Missions, including the women’s societies. In September, 1909, the old ministers’ claims were \$18,000. For the first time we were able to pay this in full, leaving a balance on hand of \$676, and besides raised an Endowment Fund of \$158,000, and for all purposes the Conference raised over \$700,000.

“Thus you see how wonderfully God pours out His Spirit upon this His divine plan and makes it work wonderfully, both spiritually and financially, when it is prayerfully and earnestly followed with the approval and help of Conference leaders and the ministers.—FREDERICK P. SIGLER.” Dated Topeka, Kan., Sept. 16, 1910.

The Statistical Tables, prepared by one of our elders, I regard as of the highest value, since but a glance at the Minutes of the General Assembly will convince any one that the Presbyterian Church (North) is not growing in the grace of giving. Whereas thirty years ago we contributed to all causes \$20.7 per capita, we contributed in 1902 but \$16.34, and this is in a year of unexampled prosperity. We can as a nation show larger harvests, more productive mines, and a vastly increased commerce, but as a Church we Presbyterians must confess to a dwindling beneficence, which was never by any means too large. We are overfond of saying

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that our contributions to Home and Foreign Missions aggregates more than \$2,000,000 a year, but we do not so often call attention to the fact that for the conversion of a world we give only \$2 per member.—H. D. JENKINS.

We could obtain the testimony of many who are tithing and even giving more to the Lord's cause, who will testify that the Lord is wonderfully blessing them, both temporally and spiritually. Many adopted the plan in their childhood or youth. How true, "The liberal soul shall be made fat," and "It is more blessed to give than to receive!" To-day if the Lord's people would bring in their tithes the means would be abundant to carry the gospel to every creature and to every land, and the finite mind can not comprehend the spiritual activity that would abound among His people. Let us comprehend more fully our duty to God and man and be faithful with the "mammon of unrighteousness" entrusted to us.—*The Missionary Visitor*.

I could give pages from poor and rich, men and women, business men, preachers, professors, college presidents, manufacturers, farmers, traders, students, missionaries, secretaries, clerks, lawyers, physicians, school teachers, etc., and from one and all there has come a unanimous testimony in favor of the practice of the tithe system. I should think, from one cause or another, there would have been failure with some. I have met several persons in my life who have said that they had tried faith, repentance, and baptism, and it did no good and they had to quit. Their exceptional cases did not make me think any the less of true faith, repentance and baptism. I have found one unbroken testimony concerning the practice of the tithe. A business man in Chicago has, since 1876, sent out pamphlets to thousands of ministers and millions of laymen in which was printed the following statement: "My belief is that God blesses, in temporal and spiritual things, those who honor Him by setting aside a stated portion of their income for His service. I have never known one exception. Have you?" This is an appeal to experience, than which there is no higher evidence in business affairs.—G. L. WHARTON.

John Wesley, when in the first year of his ministry he received \$150, lived on \$140 and gave \$10; the next year receiving \$300, he still lived on the same amount and gave \$160; and so throughout his fifty years of service he continued to contribute on the same generous scale, his gifts aggregating, it is estimated, well-nigh \$150,000. The steady increase of his income demonstrates the truth, that "he that soweth bountifully shall reap also bountifully." (2 Cor. 9:6.)

William Carey said that his business was to serve God, and he cobbled shoes to pay expenses. When his salary was \$500 he lived on half that amount and gave the other half to carry on the work; when in later

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year, as Professor of Oriental Languages in the Fort William College, Calcutta, he received \$7,500, he spent no more upon himself than before, and gave away the remainder.

Some of the society people in Philadelphia gave a "charity ball" for the benefit of the hospitals in that city. The Philadelphia Hospital and the Episcopal Hospital accepted their share from this entertainment, but the Presbyterian Hospital refused its share, \$2,500, on the ground that, as the Presbyterian Church opposed dancing among other amusements, the Church hospital could not take funds raised through this means. Such a howl of surprise and indignation as went up! As far as I remember, all the daily papers, and every one of my acquaintances, pronounced the action "narrow," "bigoted," "fanatical," etc. "Never, O! never again, would such an institution receive a penny from an outraged public." I took the ground that the officers of the hospital were absolutely correct in the stand they had taken, there being no other course open to them under the circumstances, and that they would lose nothing. Every one said, "You'll see." We did see.

In a few days the following announcement and letter appeared in the daily papers:

"SUBSTANTIAL APPROVAL.

"The Board of Trustees of the Presbyterian Hospital were surprised and gratified yesterday to receive a check for \$3,000, which the donor presented as a token of his appreciation of the course taken by the trustees in refusing the offer of the charity ball managers."

Following is the letter accompanying the check:

"Mr. John D. McCord, Treasurer of the Presbyterian Hospital in Philadelphia:

"Dear Sir,—I observe that one hospital has declined a sum of \$2,500 on principle. Believing that it should not suffer loss for maintaining principle, enclosed please find my check for \$3,000, \$2,500 in lieu of the sum it did not receive, and \$500 being a premium for adhering to principle. If not adverse to the interests of the hospital, I should like this sum of \$3,000 added to the principal of the permanent funds of the hospital, so that principle and principal may go together. Truly yours,

"John B. Austin."

Verily, "I could have thrown my hat over the steeple." Long live Bro. Austin and the trustees of the Philadelphia Hospital, say I, and may their tribe increase! Wishing you every success in your sturdy stand for the things that are pure, lovely, and of good report, I remain, yours very truly, C. C. SMITH, in *Herald and Presbyter*, April 19, 1911.

"A man may give without loving, but he can not love without giving."

I will place no value on anything I have or may possess except in relation to the Kingdom of Christ.—DAVID LIVINGSTONE.

CHAPTER VIII

HOW ESTIMATE THE TITHE?

PRAYER of the Churchman's Tithe Club at Omaha, Neb.: "O Almighty God, who alone canst order the unruly wills and affections of sinful men, grant unto Thy people that they may love the thing that Thou commandest, and desire that which Thou dost promise; and more especially let it be so in the holy obligation of paying tithes, that they may both perceive and know what portion of their substance they ought to give to Thee, and also may have grace and power faithfully to fulfill the same through Jesus Christ our Lord. Amen."

Under the methods which obtain in our Churches where tithing is not observed there has been little need of the usual inquiry, "How am I to know what my tithe will be?" The prevalent fixed pledge plan now long in use, and which we think is becoming more and more unpopular as tithing is better understood, has left the amount given open to every mood or caprice of the donor. The weekly pledges are taken in order to meet the budget of current expenses of the Church, and are made with that end mainly in view. Whatever the subscriber may be able to spare from his loose change will be later given to benevolences.

"I knew an illustration a little while ago," said Samuel P. Capen at the recent Laymen's Congress at Chicago, "where a man was deeply stirred and made up his mind that he would give a certain large sum of money, but he delayed about it; then he met some friends; then he went away; and then he had some dinners, and he cut his thought down one-half; and then he cut it down a quarter; and by and by he cut it down to nothing. The trouble was he did n't act at once, and he lost his chance."

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Similar illustrations could be cited in nearly every Church in the land. This would not be so, says R. L. Davidson, if men would consider "that the first obligation of the debtor is to the creditor who has furnished him with his working capital, without which he could not engage in business. Therefore the steward's first obligation is to God, who has furnished him with his working capital, in the way of brains and brawn and material wealth, without which he could not meet the smallest claim upon him. It is to the interest of all of his other creditors that he keep on good terms with God. He ought to prefer Him above all other creditors." Tithing will help any one to meet his obligations to God without these worries, and it will give him pleasure to pay his tithe regularly and reverently into the Church.

"How much owest thou?

For years of tender, watchful care:

A father's faith, a mother's prayer—

How much owest thou?

"How much owest thou?

O child of God and heir of heaven,

Thy soul redeemed, thy sins forgiven—

How much owest thou?

Thomas Kane is quoted as saying: "I do not believe that ministers have any right to permit any man to think that he is a Christian or safe for Heaven if his so-called religion finds expression only in talking and praying. Neither have they any right to refrain from warning all such professing Christians that the so-called giving at the rate of two or three cents a month to the causes nearest to Christ's heart, home and foreign missions, is either conscious or unconscious hypocrisy." When Mr. Kane penned these words he was not far from the thought of the Master who said, "If, therefore, ye have not been faithful in the unrighteous mammon, who will commit to your trust the true riches? And if ye have not been faithful in that which is another man's who shall give you that which is your own?" (Luke 16: 11, 12).

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Does not the Bible teach that all that we have belongs to God? "Yes," says Dr. Aitchison, answering this question, "but not in the sense in which the tithe belongs to Him. We have avoided this question in the previous discussion because there is need of a definite message which will stir the Church to see her duty regarding the tithe. Many are free to admit that 'all belongs to God' and keep it for themselves. Whereas the man who withholds the tithe, withholds that which is not his but 'is holy unto the Lord.'"

In another chapter we gave the testimonies of numbers of Churches and individuals who have found great joy and success in tithing. The promises of blessing from the Father of all were sure to these people, as they will be to all who honor Him with the firstfruits of their incomes. In no other duty commanded or promise of blessing resulting does God challenge us to test Him as in this. We recommend that those whose faith is not strong enough for unconditional surrender, but who are willing to accept God's challenge for a year and prayerfully observe His leadings, that they do not hesitate to do so. Seldom do any such ever recede from the covenant. There is something about tithing that the child of God needs much more than merely to see the results accruing to the treasuries of the Lord's house. The latter are incidental. God wants the life as well with the full consecration of time and talent. Tithing helps every child of God to a fuller consecration and richer Christian experience.

One-tenth of ripened grain,
 One-tenth of tree and vine,
 One-tenth of all the yield
 From ten-tenths rain and shine.

One-tenth of lowing herds
 That browse on hill and plain,
 One-tenth of bleating flocks
 For ten-tenths shine and rain.

One-tenth of all increase
 From counting-room and mart,
 One-tenth that science yields,
 One-tenth of every art.

One-tenth of loom and press,
 One-tenth of mill and mine,
 One-tenth of every craft
 Wrought out by gifts of Thine.

One-tenth of glowing words
 That glowing dollars hold,
 One-tenth of written thoughts
 That turn to shining gold.

One-tenth! and dost Thou, Lord,
 But ask this meager loan,
 When all the earth is Thine,
 And all we have Thine own?

—*The Churchman.*

SYSTEMATIC AND PROPORTIONATE GIVING

Based for convenience, on the tenth of the income, and adapted to the use of PRESBYTERIANS.

Directions.—Find your income on the first column, then follow the line to the right for your proportion under the various headings. Incomes not stated may be readily estimated from those given.

INCOME.	TENTH.	50% Local Church Work.	40% to the Church Boards in the Proportions of the Assembly's Schedule.					10% Miscella- neous.			
			Foreign Missions.	Home Missions.	Ministe- rial Relief.	Church Erection.	Aid to Colleges.	Freed- men.	Educa- tion.	S. S. Work.	
\$10,000 00	\$1,000 00	\$500 00	\$132 00	\$124 00	\$24 00						\$100 00
9,000 00	900 00	450 00	118 80	111 60	21 60						90 00
8,000 00	800 00	400 00	105 60	99 20	19 20						80 00
7,000 00	700 00	350 00	92 40	86 80	16 80						70 00
6,000 00	600 00	300 00	79 20	74 40	14 40						60 00
5,000 00	500 00	250 00	66 00	62 00	12 00						50 00
4,000 00	400 00	200 00	52 80	49 60	9 60						40 00
3,000 00	300 00	150 00	39 60	37 20	7 20						30 00
2,000 00	200 00	100 00	26 40	24 80	4 80						20 00
1,200 00	120 00	60 00	15 84	14 88	2 88						12 00
1,000 00	100 00	50 00	13 20	12 40	2 40						10 00
900 00	90 00	45 00	11 88	11 16	2 16						9 00
800 00	80 00	40 00	10 56	9 92	1 92						8 00
700 00	70 00	35 00	9 24	8 68	1 68						7 00
600 00	60 00	30 00	7 92	7 44	1 44						6 00
500 00	50 00	25 00	6 60	6 20	1 20						5 00
400 00	40 00	20 00	5 28	4 96	96						4 00
300 00	30 00	15 00	3 95	3 72	72						3 00
250 00	25 00	12 50	3 30	3 10	60						2 50
125 00	12 50	6 25	1 65	1 55	30						1 25

Each of these five boards receives the same ap-
portionment as MINISTERIAL RELIEF.

THE CHURCH BOARDS.—The 40 per cent to the
Church Boards is subdivided according to the
Schedule adopted by the General Assembly of 1895,
which is as follows:
33 per cent to Foreign Missions; and
31 per cent to Home Missions, and
6 per cent to each of the other six Boards.

The table has been approved and recommended
by the Presbytery of Chicago, Synod of Illinois, and
the General Assembly of 1895.

The arrangement of the table is as follows : 50 per cent to local church work, including city missions, etc.; 40 per cent to the Church Boards, in the proportions of the Assembly's schedule of apportionment; and 10 per cent to miscellaneous and interdenominational work, such as Bible and Tract Societies, Y. M. C. A., Temperance work, etc.

We simply use the tenth as a basis because it is generally conceded to be a suitable *minimum* proportion for the Christian dispensation. The General Assembly urges "that every Church and every member should deem it a privilege as well as a duty to give according to ability to each of the Boards."

"Every man according as he purposeth in his heart so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver."

GEMS OF THOUGHT ON TITHING

The table on the preceding page, based upon the Scriptural method of the tithe so far as the first tenth of income is concerned, may be helpful. It had the approval of the General Assembly of the Presbyterian Church, 1895, and the Presbytery of Chicago, Synod of Illinois. Free-will offerings toward outside objects of charity or benevolence are not hindered by adherence to the schedule. We know of many who are giving a tenth above the tithe toward hospitals, Y. M. C. A., and other Christian institutions, which are in a true sense arms of the Church. Free-will offerings beyond the tithe, however, can not be extensively expected among the poor with the care of large families upon them, but out of the surplus, above living, of those in better circumstances these should be freely and voluntarily made. In these and not in the tithe, which is "holy unto the Lord," is the voluntary principle emphasized by our Master when He said, "these (to tithe) ought ye to have done and not leave the other (acts of "justice, mercy, and faith," or as Luke has it, "judgment and the love of God") undone." In these latter is the voluntary principle not narrowed to a second or third tithe, as in the old law, but like John Wesley we may consecrate all above our living to God in acts of "justice, mercy, and faith."

These words may fall into the hands of some who have no need to save, who have capital enough and ample provision for all their wants and for those who come after them also. To them let it be said in all kindness, in the name of Him who giveth us all things richly to enjoy, Give according to your means, or He whom you offend by failure therein may make your means according to your giving.—DR. JOHN HALL.

We smile at the little English boy who devoted one of the two six-pences given him on a holiday to the heathen, and on losing one of them, congratulated himself on the fact that it was the one he had devoted to the heathen. But do we not charge losses in precisely the same way to the Lord? "Time is money," say business men. Well, in the matter of time, you give a seventh to the Lord, and as much more as you can in the closet, family, prayer-meeting, and Christian service, and you find it better to have six-sevenths for yourself and one-seventh for God than the whole for yourself. Why not do so with money—one-tenth at least to Him, and as much more as you can—and you will find the nine-tenths for yourself better than the whole for self, for God's blessing hallows and conserves the remainder.—DR. JOHN HALL.

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We have this from Wesley's sermon on "The Use of Money:" "Gain all you can. Save all you can. Give all you can. You are a steward; therefore provide modestly for your own wants, and give the surplus. Do not stint yourself to this or that proportion. Render unto God, not a tenth, not a third, not a half; but all that is God's, so that you may give a good account of your stewardship." Wesley lived as he preached.

And now with another testimony (for young men especially), we shall submit the question to your faith in the unceasing faithfulness of God. Early in life a well-known Eastern merchant took Jacob's pledge, "Of all that Thou shalt give me I will surely give the tenth unto Thee."

He directed his clerk to open an account with O. P. J. (Old Patriarch Jacob) and to credit to it one-tenth of all the profits of the concern. His success was one of the wonders of the land, and O. P. J.'s account amounted at tens of thousands; and when the merchant was asked how he could give such large sums he said, "I don't give anything: it is the Lord's money."—MR. RIGBY in "Tithe Terumoth."

We say one-tenth, at least, for five reasons: First, it was the practice of nearly all the nations of antiquity, who probably received it by tradition from primitive man, and he from God; second, it was the divinely approved practice of the Patriarchal Church; third, God commanded the Jewish Church to observe it as a law; fourth, Christ did not repeal the law, but, rather, confirmed it; fifth, whether binding as a statute or not, it is the only rule God ever gave on the subject, and no man can invent a better.—C. W. WINCHESTER, D. D.

God requires that each steward shall settle with Him on the same basis. "As God hath prospered," is the divine rule. God has never required of His stewards less than one-tenth of their increase. This law does not smell of the smoke of Sinai, but antedates Moses hundreds of years and is based upon the inherent relationship of God and His stewards. The law of Moses was given to define this relationship and to regulate the conduct of stewards toward their Lord and Master. This demand is not excessive. Borrowers pay ten per cent interest for the use of money, and tenants pay one-third of their crop for the use of the ground and still prosper. One-tenth from God's stewards is far more reasonable than one-third from the tenant. The landlord furnishes nothing but the land, while God not only furnishes the land, but the seed, and the sunlight, and the moisture, and the horses and the plows, and the very life and strength of His stewards. Men labor six days and give God the seventh, and prosper more than when they labor the full seven days. Nine-tenths of our income with God's blessing is better than tenths without it.

God requires that each steward shall make settlement with Him each

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week. "Every one of you" is the divine injunction. The boys, the girls, the husbands, the wives, the rich, the poor, are all included in this command. The husband can not give for the wife, nor the parents for the children any more than they can believe and go to heaven for them.

Not all of God's stewards, as the merchant and the farmer, may be able to make full settlement each week, but they can approximate it according to their best judgment and then make final settlement at the end of the year, when invoice has been taken and all accounts audited.—R. L. DAVIDSON.

Promptness, indeed, is often a part of economy. He gives twice who gives promptly. The fire-extinguisher used at once makes unnecessary the engine, whose floods sometimes are as destructive as flame. In raising a heavy weight, an ounce of added pressure at a critical moment is worth more than many pounds applied later. Dr. Wilson, while at Bath, heard of a worthy minister who was in great need. He gave a friend £50, asking him to convey it to the minister.

"Yes," said the friend, "in the morning."

"No," said Dr. Wilson, "to-night. Think of what importance a good night's rest may be to that poor man."—PHILLIP S. MOXOM, D. D.

Is it fair to apply the same rule to rich and poor? The obligation to give at least a tenth is binding on all alike; the poor should not give less, but the rich *ought to give much more*. The difference comes in the amount *given, over and above the tenth*, which will necessarily be determined by the ability as well as the willingness of the giver. The true gauge of giving is not the amount given, but rather, what remains. "Many that were rich cast in much," but as the Master noted "*how* the people cast money into the treasury," His verdict was, that the "poor widow cast in *more than all*," because they gave "of their superfluity," but she "*of her want*, all that she had, even *all* her living. (Mark 12: 41-44.)

On what basis am I to reckon the proportion to be given? On the net income. Whether your capital is in money, or property, or brains, or hands, or in all these, it is what produces income, and it may be considered a gift from God to be used for Him. Commence with what you now have and put aside one-tenth; do the same with all that you receive, at once on receipt of it, never drawing on this fund for personal use, but only for disbursing under the Lord's direction. You will probably be surprised at your increased ability to give!—Board of Foreign Missions, Presbyterian Church.

But some one may say, "It is easy for those who are earning regular wages, or have a stipulated salary, to adopt such a system; but I am a farmer, and I do not know how much my crops may produce;" or, "I am in business, and I can not tell how much I may gain." But most persons

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can make an approximate estimate of what their income will be; and, when the annual account is taken, they can decide definitely. In most cases it is well to have a purse, or other receptacle, in which to deposit the money thus devoted, so that it may be at hand when needed; but some persons may find that keeping a regular account of money devoted and distributed is all that is necessary—REV. WM. HURLIN.

It is not within my province to say what proportion of our income we should stately set apart for God. The patriarch give *a tenth*; and surely the noon of Christianity should not inspire less benevolence than the twilight (Gen. 28: 22). And it has been calculated that the Jews gave in all at least one-fifth of their income to the maintenance of their religion. But of course the proportion we can stately set apart for Christ must vary with our circumstances. A man, when his family is young, may be able to give only *a tenth*, who, when his expenses are less, can as easily dedicate a fifth or a third. Let each be fully persuaded in his own mind. Only let this principle be observed, that there be a stated proportion given out of every dollar, whether the income be received weekly or monthly, or whether it be realized at the end of the year. *Be careful to put the Lord's money aside.* We must not trust in our memories, or generalities. We must be minute, and specific, and careful, some having a bag, others a box, into which the Lord's portion is carefully put; some having a separate banking account; and all having some kind of ledger account, where we may put down what we receive and spend for Christ, that there may be no embezzlement, however inadvertent, of that which is not ours.—F. B. MEYER.

There was a widow in a city in this country who put into the collection box an amount so large that her pastor called to remonstrate. He found her in one room of a little flat in a tenement, and he said, "Madam, you surely never meant to give eight hundred dollars to foreign missions." She said: "Why, my son supports me; I have everything I need, and of this thousand dollars that I had, if I had kept for myself eight hundred dollars and only given two hundred of it, I would have been ashamed to look my Master in the face. Two hundred is all I need, and I gladly give the eight. It is not mine, it is not yours. You must take it; it is His." With shining face and with joyous sacrifice she gave it. How much have we kept? How much have we given?—GEORGE SHERWOOD EDDY, at Missionary Congress.

A very good way to tithe is to lay by the tenth daily from every sum collected, after deducting the expense of earning it. This can be done without trouble by professional men, or parties working for wages, or living on an income. Merchants will have more trouble, but their books will enable them to learn what the profit on their business is. The

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tithe should be kept separate in a purse to itself, and an account kept of what is paid out of it. If this is practiced systematically for a short time it will give such satisfaction of conscience that it will never be abandoned.

The writer has practiced the tithe for years, and knows by experience the truth of these things. Conceiving that perhaps the argument from a mere legal standpoint, coming from a lawyer who is disinterested, and in no wise biased professionally in favor of the tithe, may induce some who have never tithed to try it; he prints the above, in the conviction that if Christians would try tithing systematically for a time, it would soon be generally practiced. Luke 6: 38.—JUDGE HOBSON.

Many excuse themselves from paying their tithes because they are in debt. We say "*excuse themselves*," for God does not excuse them. They say, "I can not pay much to God's cause; I am in debt," and to support their position they quote the Scripture, "Owe no man anything but to love one another." If this is a sufficient reason for not paying their tithes, these two things are apparent: First, they have violated God's word in going in debt; and second, they have a poor way of showing their love to their neighbor. It must be a spurious love that avoids sacrifice.

God is no respecter of persons, and if we give as the Philippians gave, *promptly—as soon as we have opportunity*—generously, and repeatedly, we may be certain that our Heavenly Father out of His infinite resources will supply all our need according to the love wherewith He loved us when He withheld not His only begotten Son, but freely offered Him for our redemption, and that, having given us His Son, He will with Him also freely give us all things.—REV. S. B. SHAW.

One objection more: "I shall not be able to ascertain what my tithe would be. My business is so complex, full of credits, running accounts, losses by bad debts, long-running investments, and the like, that I am not able to tell just what my income for a given period would be." I see the point, and it is well taken, but may I ask him a question? Suppose the law were reversed; suppose the Bible ordained that the Church should pay the merchant, the man with many irons in the fire, a sum of money equal to one-tenth of his net profits upon being informed correctly how much that was. Let me ask how long would he be finding out what his profits were?—FRANK O. BALLARD, D. D.

"A man's *net income* is the amount of his living expenses, what he spends upon himself and his household, *plus* the increase in his available assets." Thus a merchant may find at the end of a year he has sold goods to the amount of \$50,000 at a profit of \$5,000. Suppose he paid \$500 for the rent of the storeroom and \$1,500 for clerk hire, and that he spent \$1,000 in supporting his family. Now his "net income" will be obtained by deducting the clerk hire and rent paid for the storeroom from the gross in-

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come, \$5,000, which leaves him \$3,000 for his "net income," and tithing this he would have \$300 as the Lord's portion. One's own living is never counted out before the tithe is made; all necessary expenses, however, for the carrying on of a business or profession are first deducted.

How should I begin. Begin by setting apart one-tenth of your income for the present month. Many keep a little box called "The Lord's Tithe," in which they place ten cents of every dollar they receive. Others keep a careful account, giving each month and year God's tenth of all He gives them.—S. S. HOUGH, D. D.

Question.—Shall the net or gross income be tithed?

Answer.—In the case of a salaried man, the gross income; in the case of a business man, the net income, after business expenses are deducted.

Question.—What if one has no *fixed* income?

Answer.—Tithe whatever money comes to you.

Question.—What if one is in debt?

Answer.—Our debt to God takes precedence of our debt to man. The latter must be paid, of course, and a tithe-giver will usually have more wherewith to pay his debts than if he had not given the tithe.—J. WILLIS BAER, in "Facts about the Tenth Legion."

"But," says another, "I have debts to pay, and my income must be devoted to that before it can fairly be available for charities. I ought to be just, before I am generous." Of course your creditors have a prior claim to strangers on your income. And of course you ought to be just. But are all your other creditors to be preferred above the Lord? Is there any justice in your ignoring His fair claim upon you? One of the meanest things that any business man can be capable of is the dividing up his assets without a share to his endorser. If you refuse to pay over the first tenth of your income to the Lord as a preferred creditor, you do a meaner thing than the man who deliberately swindles his endorser. The tithe of one's income to the Lord is not a charity; it is one's first and most pressing debt—a debt of honor.—H. CLAY TRUMBULL, in *Sunday School Times*.

KNOWING OUR INCOME.—Of course, the farmer or the merchant must deduct from his gross income all the expenses incident to the running of his business, such as rent of store, cost of light and heat, and what he pays his clerks. What remains before he takes any of it for the support of himself or family is his income, and one-tenth of this is the Lord's. It may be difficult, but it is certainly the beginning of better things financially when a family is compelled to ascertain exactly what their income is each year. That is often the first step to prosperity. And in this extravagant age there are few things some families need more to know.

If the principle of the tithe be correct we have no more right to take God's portion to pay our debts than to take from what belongs to our

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neighbor. If the whole tithe belongs to the Lord in such sense that to withhold the least part of it is to rob God, then surely we are not justified in appropriating any of the Lord's money to pay a debt we owe to man.—W. R. LAIRD, PH. D.

There will be but little difficulty in estimating the tithe if all will unite in observing these two general rules:

1. Tithe the living.
2. Tithe the net income after the living has been taken from the gross income received.

The first is the universal rule and applies to every one, from the day laborer with his scanty wages to the man whose skill and experience will command a salary of thousands. Its range is from the child, whose living is its food, clothing, and care, to the multi-millionaire, whose living means thousands for the luxuries that he deems necessities and tens of thousands for pleasure.

The second is for those whose additional income above living is the result of profit. It applies equally to the farmer, the professional, and the business man; from the country attorney with his modest income to the corporation lawyer with his princely fees; from the humble physician with his bare living to the highly-skilled and high-priced specialist; from the obscure village grocer to the merchant prince whose transactions reach unto all the continents of the world.

Another says, "I have had to borrow money on which to live; shall I tithe this borrowed money?" Certainly. It is simply your living that has been advanced to you before you have earned it. A tithe of your living belongs to the Lord. It matters not if you receive it before you earn it or after you earn it. You and your family have used this money in your living, and the Lord is entitled to His share.

But this borrowed or advanced living should not be tithed a second time. It is returned to the owner untithed. "Tithes of all," but one tithe of every increase, not two tithes, is what our God requires. As you tithed your capital once, not twice; as you tithed your profits once, not twice; so should you tithe your living once, not twice.—E. L. MILLER.

Do not be slovenly—be systematic. Get an account book, sharpen your pencil, and keep books, especially with that portion of your income which you have decided shall be held sacred for God's use. We recommend starting with at least one-tenth. In after years, when God has prospered us, as He is sure to do if we have thus honored Him, you can give a fifth, a quarter, a half, or your entire income after a bare living has been provided. Watch your expenses.—W. W. COOPER.

In deciding what proportion to give, I should remember that a Christian, with his superior blessings and privileges, ought certainly to do

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better than a Jew. If I am poor I should not give less than one-tenth; if I am rich and have a large income I should give much more than that, perhaps one-half of my income. If I can do that without real sacrifice, will the Lord excuse me if I do less? He will judge of my love for Him, not so much by the amounts I give as by the sacrifices I make for His cause—by the proportion between what I give to Him and what I keep for selfish uses. It is what I spend in useless indulgences, or what I keep beyond the actual or prospective needs of myself and my family, that measures my selfishness and my unbelief. The greed for gain is moral poison in the soul, producing selfishness, pride, worldliness, dishonesty, and utter godlessness; the one antidote against this poison—the only preventive of these fatal disorders—is liberal giving, from pure motives, to the cause of Christ. The man who makes money for the Lord will escape all the dangers of selfish money-getting.—REV. A. E. WAFFLE.

“Suppose I am in debt. Should I not pay my debts before tithing my income?”

No. As well talk about not paying the interest on the money you borrow to use in business because you owe your grocer or other debts. Your tithe is of all debts the most sacred. Under such a rule all you would have to do to escape all obligations to give or pay anything would be to keep in debt. Besides, the universal experience of the very large number who have commenced tithing while in debt has been that with the remaining nine-tenths they were able to pay their other debts more easily and promptly than if they had tried to keep the whole for that purpose.

“Should I ever give or pay more than the one-tenth?”

Yes, when you can afford to do it without endangering your ability to produce a reasonable income. But “give” is not the right word to use until the tenth, God’s tithe, has been paid. “Be just before you are generous.” In other words, pay what you owe before “giving” anything. Giving or making free-will offerings can not justly commence until the tenth has been paid.

“Suppose I am able to support my family only by close economy; should I pay one-tenth?”

Yes. And if for no other reason than because the remaining nine-tenths will go further.

“Strange logic, that. Can it really be true?”

I believe it to be absolutely true, and the reasons are based on the personal testimony of thousands who have tested it. Will you not try it and prove its truthfulness? Now, I admit that if you should do it for this purpose only, you would, or at least you ought to be, disappointed. But I take it for granted that you are a Christian, that you do want to honor God with your substance, that you do trust His promises, and that you want to do your duty. With these motives you will not be disappointed.

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“Should not the rich give proportionately more than the poor?”

The obligation to *pay* the tithe is binding upon the rich and poor alike, but the *gifts* after payment has been made, or, in other words, the free-will offerings of the rich and those in comfortable circumstances, should be very much greater.

“To what objects should I devote the tenth of my income?”

The most comprehensive and, to me, satisfactory answer is that it can be properly applied to every cause which has for its object the upbuilding and advancement of Christ's Kingdom, *commencing with the free, strong, and hearty support of your own Church and pastor.*—THOS. KANE.

God's plan of finance develops faith. The call of the tithe helps us to determine whether or not our faith is real. It is easy to be deceived. It is easy to say we trust our Heavenly Father, but we need some test to satisfy our own hearts and to declare our faith by our works.

The Lord says, “My child, give Me the first dollar out of that ten you have made to-day.” But I say: “Father, I need all that money. There is coal to be bought and high-priced meat, and a little, if any is left, to put away for a rainy day.” Then, if we listen, we can hear Him say: “My son, I know all about the cost of living and the needs of your family. Remember, I am with you. *You and yours are very dear to My heart.* I will help you solve these problems, and I will watch out for those rainy days too. I will never leave you. I have considerable resource yet at My command. *I do not design to rob you of that dollar. I only want you to learn to trust Me, and I desire to be able to trust you. Bring Me the whole tithe, and I will bless you abundantly.*”

Then we say, “Dear Lord, I can not see where the needed money is to come from, but I'll do my best and *trust You.*” That is the philosophy of His plan. *The Lord could send angels to dig and purify and mint that dollar, but that would bring no blessing to His children.* His method of finance is to develop our faith.—REV. E. E. URNER.

Reference may here be made to the late Mr. Gladstone's paper in the *Nineteenth Century*, in which he specifies three benefits to be derived from the practice of proportionate giving, based upon tithing, thus:

“First. It will place us in honest co-operation with those from whom we differ. This is a distinct good; for it will tend to soften any asperities which difference engenders.

“Secondly. For that part of the community who find economics either necessary or congenial a certain dignity would be conferred upon these economics, and they would be redeemed from the sense of meanness if they are made in order to render possible the furthering of a dedicated fund.

“Thirdly. In many cases of begging letters and the like, who is there

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that has not felt it painful to have his own pecuniary interest pitted against even a questionable applicant? But under the plan now in contemplation the applicant goes against the fund, not against our personal means of indulgence and enjoyment, so that we can afford to treat him dispassionately, and reject him, if need be, with a quiet conscience, as it makes us none the richer."

Some people have a very peculiar and altogether selfish and erroneous method of tithing their income. They deduct so many items of expense from their income that the title of the remainder amounts to very little. For example, the farmer in many instances makes no estimate of the cash value represented by the food that comes to his table daily from the farm in the shape of butter, milk, eggs, poultry, vegetables, and fruit. All these articles of diet for a family of strong, healthy farmers with a keen relish for food would represent hundreds of dollars in the course of a year—an amount that would greatly astonish the farmer were he to put a fair cash value upon them. Such value should be added to the income instead of being ruled out of the calculation altogether, as is so often the case.

If the income from the various products of the farm is \$2,000, and the cash value of food supplied for the family is \$500, then the farmer's gross income is \$2,500. From this it would be proper to deduct the outlay for hired help, agricultural implements, and other necessary expenses in running the farm. Supposing such expenditure represents \$500, this amount deducted from the gross income of \$2,500 would leave a net income of \$2,000, the title of which would be \$200.

Another evil which we have seen under the sun is the plea so often made by the farmer that he can not afford to tithe till the additional farm he has purchased is paid for. Such an excuse could easily be made perpetual by continually increasing his holdings in real estate. The products of the old farm and the new farm should be tithed whether they are paid for or not. Should the annual revenue from these farms amount to, say, \$5,200 and the expense of working them, with interest on unpaid purchase, be \$1,200, there would remain \$4,000 of the net income to be tithed. Let us deal squarely and honestly with God.—*Christian Steward*.

Let us look at the law of tenths from this point of view. Here are two Christians, one of whom has an income of ten thousand dollars a year, and the other of one thousand. We will suppose that each has about the same calls for personal expenditure. Apply to them the law of tenths, and the former will give to religious purposes one thousand dollars a year, and keep for himself nine thousand; the latter will give one hundred and keep nine hundred. It is a law which allows to one ten times as much out of the Lord's money as it allows to the other for personal expenditure or for hoarding. Does the Master deal thus with His

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stewards? It is a law which requires no self-sacrifice of one and great self-sacrifice of the other. The man with ten thousand dollars a year can give one-half of it to religious purposes and still be five times better off than his poorer brother. If we look upon gifts to the Lord as a tax, we must fix upon a percentage; but God is not a tax-gatherer; He receives offerings of love. For one Christian it may be one-tenth, and those cases are rare in which it should be less; for another it may be one-fifth, and for another one-half. As a rule the larger the income the larger the proportion which should be devoted to religious purposes. Those rich Church-members who reverse this rule show that they need to be converted from self to Christ. And those poor Christians—poor in every sense of the word—who will give nothing because they can not give much, need to learn some lessons of humility and love.—ALBERT E. WAFFLE.

The favorite illustration is this: A poor widow, with many children to support, has an income of \$300. A young man with no one dependent on him has an income of \$1,000. The contention is that the tithe system is unjust to the widow. With all due deference I must say that they could not come to such a conclusion as they have save through misunderstanding what the tithe system is. I presume they think the tithe system is like the Government tax levy—the maximum required. Our Government at Washington does tax this widow and young man just that way, yet I have heard no one crying out against the injustice of Uncle Sam. But instead of the tenth being the maximum, as with the Government, it is the minimum. The moral obligation of the tithe system requires the \$1,000 young man to do more than tithe or be a robber of God. The Bible principle that “where much is given much is required” is most strongly enforced by the tithe system.—G. L. WHARTON.

“What part of my income should I tithe?” If you are a professional man the answer is quite simple. If your income is \$800, and you are at no outlay in acquiring it, \$80 of it belongs to the Lord. If you have expense, such as horse hire, office rent, these should be deducted, as they do not represent income. If you are a farmer, all that you produce is to be taken into account. Suppose your sales in a year in grain, cattle, produce, etc., amount to \$800, and suppose you use in flour, milk, butter, eggs, fruit, etc., upon your family \$400 more; then your gross income would be \$1,200. Now suppose for interest, rent, taxes, hired help, etc., it cost you \$400, that would leave you \$800, and \$80 of that belongs to the Lord. But you ask, “Should I not take out my living first?” Certainly not. Many do, and the consequence is they have little or nothing to give. God claims the tenth first and promises His rich blessing upon the balance. It was upon the widow’s meal and oil, and the boy’s loaves and fishes that God’s blessing so abundantly rested.—REV. JAMES HUSSER.

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We have Christians who want to tithe, but seem not to know how to get at it. My idea on tithing is this: A farmer should pay his taxes, his hired help, his fertilizer, if he uses any, and tithe the balance. If he is renting land, pay the rent before he tithes; and if he is working on shares, pay for labor and fertilizer, and then tithe his part. If working for a salary, tithe it all if stationed; if traveling, pay railroad fare, and tithe the rest. If renting out land, pay taxes and repairs, and tithe the balance. Do the same with houses. If a merchant, pay all expenses except family living expenses; if raising stock, pay all expenses, and tithe increase. On money loaned, pay tithe on interest. If keeping poultry, pay feed bill, tithe eggs except those used for setting, and tithe all poultry raised.—H. S. DIXON.

In order to pay a tenth you must keep an accurate account of receipts and expenses. This of itself will be an advantage to your business and is one of the benefits of tithing.

Income is the net increase from business after the direct expenses of conducting the business have been taken out. A merchant would deduct clerk hire, taxes, freight, advertising, etc. A farmer would deduct the expense of machinery, fertilizer, seed, and taxes. A man on salary would tithe practically all of it. Personal and family expenses should not be deducted. Our labor is supposed to balance the capital the Lord has furnished us, and family expenses should be paid from the nine-tenths left to us.

Outside debts and obligations should not be considered. The debt of one-tenth to the Lord is more binding than these, and compliance with this obligation to the Lord will help to pay others. The tithing system obligates all alike—the poor paying in proportion to his income, and the rich likewise.—J. M. STANFIELD.

To be trusted is a greater compliment than to be loved.—GEORGE MACDONALD.

In the matter of salary the division is easy: one dollar in ten taken out of the entire sum before personal expenses are reckoned.

With the farmer: one-tenth of the grain when reaped, of the cattle when sold, of the fruit when gathered, and one-tenth of the money received in the market; for the farmer has had his shelter and board and warmth off the farm while working it. He is a fixed charge, and has taken cost of production out as he goes along, the cost of horses and oxen, and care of help has come out of the farm as he works men and animals.

If in business: the net that remains after rent, interest on money, salaries of help, but not personal expenses. If a partner shares in the gross receipts he must also share in the expenses. If you tithe the gross, then take out the tithe of expenses. Or the tithe might be reckoned one

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of the fixed charges, as taxes are, to come out of the gross amount, reckoned with insurance. "Let a man be fully persuaded in his own mind." "If any man lack wisdom, let him ask of God, who giveth unto all men liberally and upbraideth not." If a man seek first the Kingdom of God, and His righteousness, all other things shall be added, and among the additions will be additions of wisdom to settle detail.—H. CLAY TRUMBULL.

Just think of two-sixteenths of one per cent for Home and Foreign Missions as the average from all Christians in Christian America! Suppose I tell you that ten million people (in America) in 1880 paid nine hundred million of dollars for strong drink, and the same year the same number of Christians gave only fifty million (or one-eighteenth of that amount) for the cause of Christ, don't you think they might have found it practicable to have paid their tithing of three hundred million dollars, or one-third of what the others paid for whisky and beer?—MR. RIGBY.

I hope none of you are going to be like a man that was in my friend McPheeter's Sunday school class in St. Louis. He had a class that he talked to one Sunday morning on the subject of benevolence. He said, "You ought to give up some portion of your income to the Lord for good purposes." One of these weak creatures with no backbone who was in the class spoke up and said: "Well, supposing a man has given everything he has to the Lord. How about that?" McPheeters said to him, "My friend, if I was the Lord and you said that to me, I would say, 'Ten per cent off for cash.'" I told that story up at Buffalo to a man coming down from a church in which I had spoken, and he said, "Marling, I don't remember much you said, but that ten per cent cash business hit me."—ALFRED E. MARLING, at Missionary Congress.

But, small as the one-tenth is, the tithing system has much in its favor:

First. Because the tither usually gives twice as much as the average Church-member, maybe three times as much.

Second. Because it is systematic and regular.

Third. Because it is a means of grace.

I never knew a tither who did not have a little larger surplus of grace in his heart than appears in the average Christian.

The trouble with most men is that when they give they look at the amount given through a magnifying glass and at the amount they *have left* through a microscope, forgetting that the best known giver in the world was a poor widow who gave "two mites," which made of her a one hundred per cent tither.—CHARLES D. MEIGS.

WHAT IS THE BEST PLAN FOR TITHING?—"Upon the first day of the week let each one of you lay by him in store, as he may prosper, that no collections be made" (1 Cor. 16:2). There is no better way than the Scriptural way. Here are the working plans of Christian stewardship:

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systematic and proportionate giving by every person. This divine business plan will make *collections* unnecessary. Those who do not receive their income steadily must adopt the spirit of the plan, just as all must adopt the spirit of the tithe in determining his income as the basis of the tithing. "I find some difficulty to find my tithe," says a farmer tither, "but I can do it; any man can *if he wants to.*"—H. F. SHUPE.

"Ah, but I should not like to die poor!" Not like to die poor! For my part, I should wish to die rich. Who dies rich? He who, whether he leaves much or little or nothing behind him, has treasure laid up in heaven; he dies rich. Who dies poor? He who, whatever he leaves behind him, has nothing laid up before him; he dies poor.—WM. ARTHUR.

CHAPTER IX

HOW INTRODUCE THE TITHE PLAN?

PRAYER.—We thank Thee that in these days Thou art moving so mightily upon the hearts of Thy people, and that Thou art stirring up those forces that have so long been latent and so largely untouched by this great movement of Thy Spirit. We thank Thee that in these days Thou art bringing together into fellowship those whom Thou hast chosen to bring the gospel to the very ends of the earth, that Thou art giving to the men of the Churches a vision of Thyself, a vision of Calvary, a vision of the risen Christ and His power over men, a vision of the possibility of saving grace in their hearts and lives such as perhaps they have never had in all their lives.—BISHOP S. P. SPRENG, at Missionary Congress.

One of the chief hindrances to the introduction of the tithe into the Churches is the Instigator of selfishness, who said to our Lord, "All these things will I give Thee, if Thou wilt fall down and worship me." And Jesus answered, "Get thee behind Me, Satan: for it is written, Thou shalt worship the Lord thy God, and Him only shalt thou serve."

Our Lord in commending the scribes and Pharisees for tithing (the only time He ever did definitely commend them) uses the words "these ought ye to have done." The word *ought* as used by Christ is stronger even than the words "shalt" or "shalt not" of the Ten Commandments. Bringing to the Lord's house the firstfruits "ought" (not "shalt" because of the command to do so only, but "ought" voluntarily and out of the gratefulness of our hearts to God) to be your first concern, but in doing so you must not neglect to use your free-will offerings and other means of doing justice, mercy, and the exercise of faith.

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A prominent Chicago layman in writing the author recently said: "I have been speaking to-day to a very good friend who is doing some constructive thinking on Christian stewardship, and he suggested that tithing was doubtless a very good thing, but that unless one was careful it was likely to lead to legalism, and take away the voluntary principle of giving recognized throughout the New Testament. I should like to have your opinion on this position."

My answer was that our Lord who ratified the so-called "legalism" of tithing in the scribes and Pharisees called attention to the great neglect of these people, leaders in religious thought and conduct, that justice, mercy, and faith "as a voluntary principle" beyond the tithe, must be not lost sight of. In other words, where the religious (not legal) observance of the tithe ends, the real fruitage and blessing of the observance of the tithe begins, namely, the devotion of a just proportion of our own nine-tenths to acts of mercy and faith, charities and good works. These are the free-will offerings which were the "voluntary principle" recognized in the Old Testament, and which must again become the standard of Christian stewardship in the New, if we understand rightly the teachings of our Master.

In the Sermon on the Mount our Lord said, Matt. 5:20: "For I say unto you that except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven." Our Lord never spoke of legalism, and why should it worry any one of us? It is evident our Lord is expecting us not only to recognize the tithe as the least obligation under the new dispensation, but that with even greater devotion than the children of Israel we are asked in addition to the tithe to use some part of the remaining nine-tenths of our increase prayerfully and religiously, after the support first of those committed to our care, for acts of mercy, and benevolences.

The great difficulty seems to be that the rank and file of the laity of the Churches everywhere are so far below the standard of the tithe as a religious principle ("one-sixteenth of one per

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cent of our own wealth, instead of ten per cent," (as one has put it) brought to this low state of non-observance by perverse and selfish neglect of centuries, that even ministers may be found who are loath to preach upon the subject to their congregations. On May 26, 1910, Rev. H. W. Hinde, vicar of St. John's, Ipswich, England, addressed the Clergy Union at Sheffield, and in the course of his forceful address on the need of the Church to again adopt the tithe in teaching and practice, said:

"The devil is active enough in suggesting ways in which money may be wrongly used. Do we not err if we fail to teach how it may be rightly used and become a means of blessing? There is a good deal of truth in the saying that the pocket is the hardest thing to convert. But just as the conversion of a soul leads to joy in the new life, so the conversion of the pocket leads to a joy in giving that was unknown before.

"And if we teach the consecration of substance under the guidance of the Holy Spirit we need not fear that we shall be in any way impairing the freeness of the Gospel of our Lord Jesus Christ. We must seek first to make disciples, but our commission also says we are to teach them to observe all things whatsoever is commanded.

"Moreover it should be remarked that this (tithing) was the universal custom in the Christian Church for about 1,600 years, so that we read of farmers in the Middle Ages bringing a tenth of their produce, merchants and tradesmen a tenth of their profits, artificers and mechanics a tenth of their earnings, and even servant girls a tenth of their wages. But with the alienation of tithes in the sixteenth century the Church seems to have lost all sense of the sanctification of wealth.

"The last 120 years or so has witnessed the revival of Evangelicalism and of Evangelization, and many things have been, more or less, set in order. But the Church still makes no effort to set this matter in order. And I suggest that the money difficulties which are apparently hampering God's work in so many directions constitute a call to us to set forth more faithfully before our people the Scriptural teaching concerning giving."

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In introducing Rev. J. G. King, of Columbus, Ohio, to a large audience, at Winona Bible Conference in 1908, the subject of whose address was "The Tithe; or, the Problem of Church Finance," Rev. J. Wilbur Chapman, D. D., director of the Conference, said: "Of all the subjects we present at this Bible Conference none will help your Churches more than this."

"At the Torrey-Alexander meetings in Toronto tens of thousands of little cards were distributed on which were printed in red letters the words, "Get Right with God." There we have the gist of the whole matter. Getting right with God is the shortest and quickest way of rectifying mistakes in belief or practice, and this may afford a hint of the best method of leading Christian people to adopt the principle and practice of Christian stewardship."

Again, in the words of Andrew Murray: "Money is the great symbol of the power of happiness of this world; one of its chief idols, drawing men away from God; a never-ceasing temptation to worldliness, to which the Christian is daily exposed. It would not have been a full salvation that did not provide a complete deliverance from the power of money. O, how many there are who, if heaven and holiness could be bought for a thousand pounds, would give it! No money can buy those. But if they only knew, money can wondrously help on the path of holiness and heaven. Money given in the spirit of self-sacrifice, and love, and faith in Him who has paid all, brings a rich and eternal reward. Day by day give as God blesses and as He asks—it will help bring heaven nearer to you, it will help to bring you nearer to heaven."

In a recent letter from that prominent layman and editor, Mr. E. A. K. Hackett, now in Los Angeles, Cal., speaking of the need of instruction on Christian stewardship in the Churches, and the manner in which the people welcome and give heed to Bible teaching on the subject by a tithe evangelist now preaching in Kansas, says:

"If our tithe evangelist, Rev. F. P. Sigler, who is a good man, should be used by the Methodist Church entirely, as seems to be

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the case, we ought to secure another man for the Presbyterian Church and the other Churches that need the work so much. The more I come in contact with Churches, the more I realize that tithing is the thing that is going to settle all troubles in the way of money matters, and lead Church members away from a selfish life."

The suggestions of this chapter and of all more recent expressions of writers on the subject of Christian giving point to the great need of faithful teaching on this subject from the pulpit, in the Sabbath school, Young People's Societies, missionary societies, and brotherhoods of the Churches. No response to the call of stewardship will come from the pocket-book with an unenlightened heart and mind in possession of it.

The Church is the bride of our risen Christ. We believe that the bridal robe of purity and queenly dignity is trailed in the dust when the Bride turns from the Biblical way of financing the Kingdom to the Church's kitchen way. The kitchen methods are mere devices to coax from us what we are too close-pocketed to give freely.

The Church seems helpless. Why? Lack of both spiritual and material wealth. She has been robbing God of material wealth, and thus God has withdrawn the spiritual. If we want the windows of heaven thrown wide open on their hinges, that a flood-tide of spiritual power may come, let us bring the whole tithe of our material power into the storehouse, which is the Church.

Much of the work that the Church ought to do is carried on through human lodges. In Billings the Masons are building a \$150,000 temple; the Elks a \$100,000 temple, and the Odd Fellows have one which cost about the same. The combined value of all our church buildings will not equal the value of one of these temples.

When the Church will cease to rob God in the tithes and offerings, and will bring the whole tithe into the storehouse, her church buildings will not be neglected, no deficits will occur either in current expenses or missions, and she will have sufficient means to carry out her philanthropic work in the spirit of the Master.—DANIEL G. DUNKIN.

A branch of the Association of Christian Stewards (or other tithing band) is easily formed where half a dozen or more persons can be found who are willing to bring the whole tithe into the storehouse. -

Let the pastor arrange for a field day on Christian Stewardship. After strong Scriptural sermons have been preached on the sacred duties

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and responsibilities of the stewardship of money, ask all the Church members to remain at the close of the public service for a brief conference as to the advisability of organizing the Church for practical work along the line indicated. Circulate the tithe covenant, and ascertain how many are willing to adopt this Bible method of giving to God's cause. If only six or eight persons are prepared to take a definite stand on this question, the number is sufficient to form a nucleus for successful work. As soon as possible arrange for public meetings in connection with the regular Church prayer service on Wednesday evening. In the meantime let every tither act as a missionary to secure converts to this system of finance. Be sure to prepare a strong program for the first public meeting, that lasting impressions may be made and substantial victories won. At the close of a vigorous, enthusiastic meeting make an appeal for new members. Repeat this first strong meeting with a still stronger meeting three months afterwards, and keep up this process of instruction, information, testimony, exhortation, and appeal till the little band with which you began becomes a potential force and the whole Church has been lifted to a higher financial and spiritual plane.—*Christian Steward*.

A good method of getting the matter before the people is, first, by a sermon; then, if the Official Board adopts, by means of a printed statement containing an outline both of the tithing system and of the subscription plan, and accompanied by a tithe and a subscription card for each member to make choice between the two and register his decision. But this expense of printing is not indispensable. The only actual requirement is a substantial blank-book, large enough not to be easily overlooked or lost, in which is written the adopted tithe covenant for the signature of each one who agrees to tithe.

The tithing system goes into effect in a Church as soon as one member has adopted it. Others will follow. Non-tithers desiring during the year to change from the subscription plan should sign the tithe-covenant at once, but not sign to put their tithe-money into unmarked envelopes until after they have paid the amount still due on their subscriptions, and squared their accounts with the Church treasurer.

The relative amount of tithe-money which the pastor and officials appropriate for the support of the gospel and the various benevolent enterprises will vary from year to year. One Church begins by paying seventy-five cents out of every dollar to current expenses and twenty-five cents to benevolences; another pays forty-two and a half cents to current expenses, fifteen cents to a repair and improvement fund, and forty-two and a half cents to benevolences; and another, thirty-three and a third cents to current expenses and sixty-six and two-thirds cents to benevolences. As the number of tithers grows and the receipts increase, the relative amount appropriated to benevolences will steadily rise.—REV. J. W. MAGRUDER.

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The promotion of Christian stewardship is a task of formidable dimensions and of vast importance. Every enterprise of the Church is embarrassed by the need of financial support. The selfishness of the people is a barrier to securing their intelligent interest. To raise a specific sum of money for worthy purposes requires an endless succession of laborious efforts for meager results. To persuade people to adopt the principles of Christian stewardship is to win a final battle over selfishness and assure the voluntary contribution of an adequate proportion of their income. The advance of the Church to the practice of Christian stewardship would release unbounded resources of financial and spiritual energy.—E. M. RANDALL, D. D.

Christendom must be better than heathenism. Christ must be better than any heathen god. Christ's man must be better than anybody else's man, as Christ Himself is better than any other world's teacher.

And we must cultivate the keen sense of partnership with Christ in preparation for this task. I do not mean stewardship simply. I mean partnership.—BISHOP McDOWELL, at Missionary Congress.

Hon. W. E. Gladstone once wrote a very interesting letter to one of his sons who was then in residence at Oxford University, in which he suggested eight rules, the observance of which would be conducive to the highest interests of his son's life, literary and moral and spiritual. Among the suggestions was the following on the use of money, which might well be used to good advantage by all Christians. He says: "In regard to money—there is a great advantage in its methodical use. Especially is it wise to dedicate a certain portion of our means to purposes of charity and religion, and this is more easily begun in youth than in after-life. The greatest advantage of making a little fund of this kind is that when we are asked to give, competition is not between self on the one hand and any charity on the other, but between the different purposes of religion and charity with one another, among which we ought to make the most careful choice. It is desirable that the tenth of our means be dedicated to God, and it tends to bring a blessing on the rest. No one can tell the richness of the blessings that come to those who thus honor the Lord with their substance."

The bazaar question is continually with us. It can not be doubted that the indirect method of "raising" money is far too prevalent. The distinguished people who are considered necessary at the opening of the bazaars often try to defend them or apologize for them. But it is not easy to keep them free from abuses. Business people complain grievously of being pestered for contributions of goods, and, to oblige customers, often with bad grace give articles for Churches and charitable objects of which they have no personal knowledge or in which they have no personal in-

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terest. The new industry of bazaar "outfitters" is threatening to absorb an ever-increasing percentage of the proceeds. Ten per cent is now regarded as a trifling deduction. The whole system is circuitous, laborious, and in many respects unsatisfactory. Simple sales of work are less harmful, of course, but all such expedients would be rendered unnecessary by the universal adoption of the method of personal stewardship. Devotion to God of His "portion"—a fair and worthy percentage of income "as the Lord hath prospered"—is the crying need of all the Churches.—*The Lord's Portion*.

I do not think that there is any greater guarantee of success than for a young man to start right with God, spiritually and financially. A man has no power to make money except as God gives it to him. "It is He that giveth thee power to get wealth" (Deut. 8: 18). But the greatest personal advantage of all is that to pay a tenth is being obedient to God. This, and not gain, should be our highest motive.—JAMES HUSSER.

Tithes and free-will offerings are the *only* methods God has instituted for financing His enterprise. He is wise enough to make a workable and successful plan. He knows how much money is needed to carry on the work, and the best way to secure it. *He would not jeopardize His interests by having them rest upon impulses and spasms.* We would hardly expect Him to be in sympathy with many of the modern methods of securing money for the support of the Church, for their success is too precarious, and they lack in the element of spiritual cultivation that He has associated with *His* financial method. The more money a Church may make by suppers and bazaars, the less, as a rule, will the grace of giving be promoted. These methods keep the Church poor in money and spiritual life. They are partly responsible for the divorcement that has so generally taken place in the Church between giving and other acts of worship. We have come to regard the money side of the Kingdom as a purely business transaction. *It is worship to sing and pray and shout, but money has no place in the meeting.*—REV. E. E. URNER.

A Presbyterian Church in Toronto was reported at the Laymen's Missionary Congress as having 520 members, and 510 of these on the contributing roll of the Church. While this is unusual, it is as it should be, no one excused from weekly tithes and offerings as God hath prospered.

The last General Conference of the Methodist Episcopal Church, at Baltimore, adopted and placed in its Discipline a new paragraph headed "Tithing," being the first time the tithe has received this direct recognition by the Church, as follows:

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VII. TITHING.

No. 70.—We believe that the evangelization of mankind can best be accomplished by an adequate support of all the agencies used by the Church, and that to this end the *Scriptural doctrine of systematic giving* should be taught in our pulpits and practiced by our ministers and members.

In harmony with the above several Conferences of the Methodist Church throughout the States are methodically preaching and urging the practice of tithing. In California, Indiana, and Kansas a tithing evangelist has been visiting the Churches with marked results, spiritually as well as temporally. Large ingatherings of converts are reported in most of the Churches adopting the tithe method, and many of these Churches have increased their gifts to benevolences 50 to 100 per cent the first year with only a limited number on the 'Tithers' Roll. Rev. F. P. Sigler, who is now visiting the Churches of Kansas under direction of the District Superintendents, has engagements in that State months in advance, and other States are inviting him as soon as released there. We have information of other denominations, notably the Baptist, Presbyterian, and United Presbyterian, who are sending out evangelists, the purpose being to bring the Churches to recognize God's claim upon the incomes of His people, and to urge the practice of tithing

The following notice appeared in the regular Sunday Bulletin of Wesley Chapel, and may give the key to the success of tithing in that Church during the past fifteen years:

"Wesley Chapel Services. Tithing is the financial plan of the Church. The Tithe Covenant Book is at all the regular services. Have you signed it? See Brother Wm. G. Roberts, the treasurer of the Church. All adult members are cordially invited to attend the Tithe Class at 9.50 A. M. each Sabbath in the auditorium of the church. REV. GERVAISE ROUGHTON, Pastor, 320 East Fifth Street, Cincinnati, Ohio."

Giving is an act of worship. The first Gentile congregation in the world commenced the worship of Christ with costly offerings. "They came into the house, and fell down and worshiped Him; and opening their treasures they offered unto Him gifts, gold, and frankincense, and myrrh" (Matt. 2: 11).

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Praise, prayer, and preaching do but little good if they do not untie the purse. A man's heart will open to the Lord no wider than his pocket-book. Consecration and consistency go together. "How shall they preach except they be sent?" (Rom. 10:15.) And how shall they be sent without the money?—REV. GEO. GUTREY.

It was another paper in which appeared the following advertisement: "Wanted—A thousand persons to eat oysters for the benefit of the —— Church." Recently a senator "took a crazy-quilt around the Senate chamber of the United States, asking for senatorial autographs on the white patches, so that the First Presbyterian Church of ——, Mich., could pay off its mortgage by putting the quilt at a raffle." "Shades of Daniel Webster and Henry Clay!" exclaims the secular paper. "Weeping spirits of apostles and martyrs!" cries the thoughtful Christian. Let us say that these are extreme cases. But extremes of what? Of a common method of raising money for religious uses.—BARNES.

"What can be said of more deadly and ghastly blame against the clergy of England, or any other country, than that they are the poor man's only friends? Have they, then, so betrayed their Master's charge and mind in their preaching to the rich; so smoothed their words, and so sold their authority, that, after twelve hundred years entrusting of the gospel to them, there is no man in England (this is their chief plea for themselves, forsooth) who will have mercy on the poor, but they; and so they must leave the Word of God, and serve the tables?"—JOHN RUSKIN, in "Fors Clavigera."

My personal observation of the tithing system has been that, wherever conscientiously worked, it has always *worked wonders*; the tithers have grown in grace and knowledge of their Lord, the Church treasury has been filled, the good name of the Church for honesty, benevolence, and generosity has been preserved, and the Kingdom of God in that community has taken great leaps forward under the beneficent influence of this financial system. I believe tithing has God's *smile* upon it, and I have yet to find a single individual who has been injured by practicing it, in his pocketbook, in Christian influence, or religious knowledge or joys.—REV. DR. C. E. BACON.

That tithe-paying might be expected to make better citizens, to foster honesty and rectitude, and to correct certain forms of national immorality and ill-ordered social economy, might be inferred from Mr. N. L. Rigby's "Tithe Terumoth," wherein he writes:

"From the nature of the tithe you will see at once that it inculcates and demands the strictest honesty and integrity. As an ever-present and impressive *object lesson* upon the ownership of God and the stewardship

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of man, it necessarily teaches the most scrupulous faithfulness. An unjust steward may defraud an earthly master and be commended for his smartness. But God calls it robbery and pronounces upon it His awful curse if a steward of His possessions make any return for aught less than the real indebtedness. . . . The tithe, then, as the definite decimal of duty, requires us to deal justly and squarely with God."

First, let the pastor heartily adopt it as his personal method of giving to the Lord's work. It is time and energy wasted for any pastor to try to introduce among his brethren a plan or a principle of either giving or living which he does not most heartily adopt and practise in his own life. Secondly, let him preach on systematic giving. Let him lay its claims lovingly but courageously upon the hearts and consciences of the people. Let him preach from such texts as "The tithe is the Lord's" and "Bring ye all the tithes into the storehouse," and at the same time freely scatter in the pews all the leaflets and literature he can procure, unfolding and enforcing the subject from the Scriptural point of view.—REV. JAMES W. RIDDEL.

All experience shows that the best field for work of a religious nature is among the young. There are very few conversions after forty—scarcely any conversions of the pocketbook. In 1887 I made a special effort to reach the members of the Christian Endeavor Unions, the Epworth Leagues, and the Baptist Young People's Unions with tithing literature.—THOS. KANE.

We heard of a minister recently who feared that the preaching of an out and out sermon on the tithe would meet with unfavorable response by some of his members. While quite the opposite is usually true, we are reminded of a story told by Dr. John Timothy Stone at Laymen's Missionary Congress. He said:

"One Sunday after a sermon in which I poured out my heart to my people, one of my parishioners came up with his four-year-old boy, and turning to his boy he said, "John, after hearing that sermon of Mr. Stone, don't you want to be a preacher?" "No, indeed," said John, "I want to be a policeman."

The Jewish nation was expected and directed to offer to the Lord the tithe, or tenth part of their incomes for the support of their religious worship as a nation. The Levites were to be supported from this tithe, and the expenses of the sanctuary were to be borne from the fund that was in this way provided. But the Levites were not to be exempt from the payment of the tithe. They were to be as devout as their brethren of the other tribes. They were to be supported, to be sure; but they, in turn, were to help to support the house and service of the Lord. They were

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directed specifically to bring to the Lord's worship the "tenth part of the tithe," and they had the promise of blessing in case of faithfulness in the discharge of their obligation.

This seems very much like asking ministers to take the tithe of their salaries and using this in helping to carry on the Lord's work. Without doubt many ministers do this and much more out of the salaries they receive. The probability is that ministers are not behind their people in the matter of Christian giving, and many of them are fine examples of true Christian liberality. An elder said recently in reference to his pastor, lately deceased, "He was the best giver to the cause of missions in our congregation." Such an example was of great value and gave added force to his words as he exhorted his people to give to the cause of Christ.—*Herald and Presbyterian*, January 30, 1907.

There will be more money and fervor and holy lives for the Church and all its missionary enterprises when the Church awakens to the power which it possesses and utterly destroys the destroyer of the youth, and makes licensed and protected vice impossible.

In training the youth in Scriptural habits of giving we are teaching them that they are called to the service of a living Christ. Jesus lives to-day in the holy lives and loving endeavor of His followers. We shall urge the youth to earnest habits of giving because he who gives most to Christ gets most from Christ and becomes most like Christ.

Let us train our young people into exact, business-like methods of caring for the Kingdom, and not withhold from them the truth taught in the Scriptures concerning definite and systematic giving! Let us cease desecrating the courts of the Lord's house, and in some cases, I fear, even the holy precincts of the sanctuary, with such questionable expedients as fairs and suppers, to make up for deficiencies which have accrued because God's people are withholding even their tenth.—CHAS. E. LOCKE, D. D.

While temptations are multiplying in this age of cities, abounding with boarders and travelers, the moral armories and fortresses—that is, the homes, schools, and churches—are lessening their moral training. This might well be counted another cloud.

By three lines of investigation I have ascertained that not more than one-tenth of the homes of American Evangelical Church members in cities maintain daily *family worship*. When I remember how hard it was in my boyhood for a boy to do right even in villages, with the help of impressive, earnest family worship twice a day, I pity the boys of cities who have increased temptations and decreased moral helps. Other forms of child-training (such as Bible study and giving to Missions) are also

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increasingly crowded out by the increase of social engagements.—WILBUR F. CRAFTS, PH. D.

O, how unwise it is to let boys drift and grow old without the Bible; for just as every other portion of the Bible is true, that last chapter of Ecclesiastes is also true: namely, that it is necessary to remember your Creator when you are young; for when age creeps upon you, you lose your appetite for God. Let us seize the opportunity, let us as one man enter upon this crusade, let us make it life-long—that is enough for us. Let us have many “culminating days.” Let us not wait. Let us pray; let us study the Bible and get ready to use the Great Chart, and then we shall be able to steer men across the ocean of life. I give you my solemn testimony from an experience of almost forty years, that when we have steered others, or tried to do so, we shall have a reward in our hearts which will bring joy indeed.—GEORGE L. ROBINSON, in “Men and Religion.”

It was a little girl who inspired the organization of the British Bible Society; it was a Methodist young woman who gave to Robert Raikes the idea of the Sunday school; it was another young woman whose writings resulted in the establishment of the Fresh Air Funds of all the large cities; and one of our bishops declines the honor of originating the call for “Twenty Millions Twentieth Century Thank-Offering,” and says that it was the product of the faith of a devoted Methodist girl.—DR. LOCKE.

But while there is much in the Word about it, it may well be questioned whether we who are dispensers of the Word of God are faithful in our teaching on this point. We often hear and perhaps preach sermons containing strong, stirring and possibly successful appeals for money, but we seldom hear and perhaps still more seldom preach sermons which aim at teaching the responsibilities of possession and the consecration of substance. The attitude of us clergy may be the cause, or it may be the effect, of the generally held opinion amongst Christian people that money is sordid and materialistic and outside the spiritual sphere. It is probably more the cause than the effect.—REV. H. W. HINDE.

This significant letter is being sent to students of seminaries:

Dear Christian Friend: While the Divine enterprise of evangelizing the world is pressing upon the hearts of many as never before, every professor, pastor, candidate for the ministry, and Church member should earnestly inquire regarding the ways and means to accomplish it. The Kingdom of heaven has an All-wise King whom we would expect to establish a system of finance to provide adequate revenues. A thorough treatise on the subject is at hand in two volumes by Rev. Henry Lansdell, D. D., F. R. G. S., M. R. A. S., Chaplain of Morden College, Blackheath, London, England, entitled “The Sacred Tenth,” and a smaller companion

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volume entitled "The Tithe in Scripture." They are to be found in the library of your theological seminary and are commended for your prayerful study.

Fraternally yours,

W. W. CASSELBERRY,

Chairman of the Permanent Committee on Proportionate and Systematic Beneficence of the Synod of New Jersey.

Jan. 11, 1911, Collingswood, N. J.

A MODEL TITHE STUDY.*

1. There is no question of the distinct and unequivocal command that God's children should tithe their incomes.

Lev. 27: 30-33; Deut. 14: 22; 2 Chron. 31: 4-6; Mal. 3: 7-12; Heb. 7: 5-8.

2. Where are we commanded to bring the tithe?

Deut. 12: 11, 12; Neh. 10: 35; 2 Chron. 31: 11, 12; Mal. 3: 10. "Storehouse, meat in Mine house."

3. Did Christ command tithing?

Luke 11: 42, "These ought ye to have done;" Luke 12: 15, "Take heed, beware of covetousness;" Matt. 5: 17, 18, "Not to destroy the law but to fulfill;" Matt. 5: 30, "Righteousness exceed."

4. Did Paul?

1 Cor. 16: 2; Heb. 6: 20 to 7: 8.

5. Promises to the obedient.

Prov. 3: 9, 10; Mal. 3: 10-12; Luke 6: 38; 2 Chron. 31: 10.

6. Curses to the disobedient.

Mal. 3: 8, 9; Prov. 11: 24; Luke 12: 19-21; Hag. 1: 3-6; Prov. 11: 24, 25; 1 Tim. 6: 9; James 5: 1-3; Amos 4: 9.

7. The result of tithing.

"The man who tithes becomes a doubly consecrated Christian."

Mal. 3: 16-18; Heb. 13: 5, 6; 1 Peter 1: 18, 19; 1 John 3: 16-18; Mark 10: 29, 30.

—BESS M. BROWN.

A MODEL PLEDGE.

Instead of having a Tithe Covenant Book in which those who desire to become tithers shall enter their names, some Churches have adopted the following pledge card *printed on both sides*, one side for the tithers, the other for non-tithers. The advantage of this card, it is claimed, is that the choice to tithe, or contribute by fixed pledges, is set before each Church

*It has proven a great help and source of blessing in Churches to assemble the Tithers monthly and consider similar studies to the above. Tithers will multiply as the people learn what the Word reveals and requires regarding the Tithe, and the religious devotion of their incomes to God. A whole evening could be given to each one of the above seven subjects.

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member frequently without offense to any one, and always with good results. Any change occurring from time to time may be noted on the books of the Church by the proper recording secretary. The name of any new tither may be written into the tithe covenant book, the signature being not needed twice. It is a preferable way to urge a trial of the tithe plan for a year, because few who do, ever recede. God asks us to "prove Him," and even the faith that will prompt obedience for a year is never overlooked.

TITHER'S PLEDGE.

I desire to be counted among the Tithers of Church and to subscribe to the Covenant adopted by the congregation in its financial plan and schedule and to use the WHITE envelopes during the year 1911 and until further notice, paying one-tenth of my income into the storehouse, the local Church, from week to week as the Lord shall prosper me.

PRAYER 1911.

As I sign this pledge, I thank God for past blessings upon us and implore His help and continued favor in all the work of our Church. May He help all His people to bring faithfully all the tithes and offerings into the storehouse, that there may be meat in Mine house, and grant continually new evidences of His presence and power. AMEN.

Signed

Address, No.....St.

CONTRIBUTOR'S PLEDGE.

I hereby pledge and agree to pay toward the Current Fund of Church for 1911 and until further notice the sum of DollarsCents weekly and to pay said amount regularly, using the MANILA envelopes provided for that purpose, and deposit same in the collection plate each Sunday or at least monthly.

PRAYER 1911.

As I sign this pledge I offer my earnest prayer that God will own and bless the offerings of His people and spiritualize and enrich our Church and give it greater power in the accomplishment of good during the coming year. AMEN.

Signed

Address, No.....St.

The Stewards of Central Avenue Methodist Church, Indianapolis, January 7, 1911, addressed its membership thus:

"Tithing as a method of contributing to the support of the Church is being adopted by an increasing number of Churches and individual mem-

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bers of Churches. Doubtless the general adoption of this method of support would solve completely all the financial problems of the Church and result as well in great spiritual blessing. It has been recognized by the Official Board of this Church as a proper method of contribution to the support of the Church, and as between an acceptance of the apportionment made for the individual by the Board of Stewards and the execution of the tithing pledge, the method of contribution is left optional with the individual; the pledge to tithe is accepted in lieu of any and all apportionments."

H. M. Glossbrenner, prominent layman of Central Avenue Methodist Episcopal Church, writes that tithing is proving a great blessing. "It has not only largely increased the treasury receipts, but the spiritual lives of the tithers, and the entire membership of the Church have been greatly stimulated. We are now expecting the greatest revival known in the history of the Church."

Imagine the President of the United States and the Committee of Ways and Means sending out jugs, mugs, boxes, barrels, eggs, and buttons with their pictures on them to catch pennies to meet the fiscal needs of the great Government of the United States! Imagine the different States and counties holding fairs, festivals, concerts, ice-cream socials, with women cooking, sewing, and acting, that each community may meet its apportionment! This would disgrace any earthly government in its own and the eyes of the nations. Yet this is what Christians are doing year by year to finance the Kingdom of God. It is belittling and shameful. The Kingdom of God is more glorious and dignified than all earthly kingdoms. Its principles, purposes, and appointments are all harmonious and dignified. Its faith, hope, love, spirit, and work are divine. Its scope is world-wide. The tithe system of finance is the only one found in the Bible. It is worthy of God, Christ, and the nature of the Kingdom. Its history is dignified. It is found in law, prophets, and Gospels. It has God, Abraham, Jacob, Moses, the prophets and reformers of the Old Testament, and Jesus of the new covenant, as its endorsers. The greatest names of the Christian centuries have honored the tithe system.—G. L. WHARTON.

One fault I find with our present method of giving money is that a number of the boys and girls possibly do not understand, in a great many cases, what is done with the money. I am very much afraid that a good many children in Sunday school think that the money goes to the superintendent. I was told the other day of a case where two little girls were discussing a handsome gown of their teacher, when one of the girls said, "She ought to wear nice gowns, with all the money she gets from us." I wonder how many of you who are teachers ever explained to the schol-

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ars in your classes the purpose of their offering, and what is done with the money.

I think the Church is not adopting the best method of getting missionaries. It has adopted a system which is very much at variance with the system adopted by other business professions. They come from the colleges and the theological seminaries, and after young men and young women have arrived at maturity and their tastes changed and more set, we ask them to consecrate themselves to the foreign field.

The future merchant princes are this afternoon running errands in our big dry goods stores, and the railroad managers and presidents of twenty-five years hence are this afternoon answering call bells in big railroad offices. The place to get missionaries, it seems to me, is in the primary grades of the Sunday school.—JUDGE CLELAND, at Missionary Congress.

In every Sunday school there should be, first, a missionary department, properly organized. Second, regular meetings of the department and a written program. Third, definite daily prayer for the coming of the Kingdom of our God. Fourth, the creation of missionary atmosphere in which love and thought may grow to maturity in the consecration of life to high and holy aims. Fifth, the promotion of missionary reading. Sixth, definite graded missionary instruction. There should also be observation of a kingdom day, when the school itself should be brought face to face with the realization of these problems and its opportunities in Christ our Lord. There should be also a weekly offering on the part of the officers and teachers, that members of the schools from our growing generation may be trained in such objects and duties that they should have been instructed in a long while ago.—REV. W. A. BROWN, at Missionary Congress.

The wealth of the Church is increasing at a rapid rate, but it is not coming into God's treasury. It is being used for selfish and often wicked purposes. Some one has said the timelocks on God's safes have been set for this twentieth century. The ministers of Christ have led the great revivals of the past, but we verily believe that the next great revival is going to come from the pew, led and sustained by a devoted ministry, in connection with the bringing in of our substance to God, in the tithes and offerings prescribed in His Word, and from God's safes will come freely the money which shall send the consecrated missionary to the waiting harvest fields.—JOHN WESLEY DUNCAN.

“Against which temptations—though never against the tempters—one sometimes hears one's foolish clergy timorously inveighing; and telling young idlers that it is wrong to be lustful, and old laborers that it is wrong to be thirsty: but I never heard a clergyman yet (and during thirty

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years of the prime of my life I heard one sermon at least every Sunday, so that it is after experience of no fewer than one thousand five hundred sermons, most of them by scholars, and many of them by earnest men), that I now solemnly state I never heard one preacher deal faithfully with the quarrel between God and mammon, or explain the need of choice between the service of those two masters. And all vices are indeed summed and all their forces consummated in that simple acceptance of the authority of gold instead of the authority of God; and preference of gain, or the increase of gold, to godliness, or the peace of God."—JOHN RUSKIN, in "Fors Clavigera."

The following letters, received recently by the author, summing up the work accomplished by Rev. F. P. Sigler, who, by the way, was for fifteen years prior to entering the ministry a banker and business man, will explain themselves and indicate what concerted action on part of Conferences, Synods, or religious bodies may accomplish if systematically undertaken among the Churches:

TOPEKA, KAN., November 24, 1910.

DEAR BROTHER: I am just closing my third year in this special work. The following are some of the victories the Spirit of God has given. God has spoken through me on the subject of the tithe in four hundred and twenty (420) Churches as follows:

In Southern California, 100; in Indiana, 170, including five Methodist Conferences; in Kansas, 150; three Epworth League Institutes and four conventions.

The number of persons who have in recent months signed the Tithe Covenant agreeing to bring God's whole tithe *into the local Church* the next Sunday after they get it is about seven thousand (7,000), as follows: In Southern California, 2,400; in Indiana, 2,300; in Kansas, 2,500.

I have distributed 3,000 volumes of "Victory of Mary Christopher," 347 "Our Christian Stewardship" (by Dr. J. W. Duncan), 250,000 of the Tithe Covenant tracts of the seven kinds, over 100,000 tithe envelopes, 10,000 Personal Work and Tithe Account books.

In Indiana and Kansas I preached on tithing at several revivals, the first two nights obtaining many signers. The revivals were wonderful, especially in Kansas, the best in the history of the pastors and the Churches.

The operation of the Holy Spirit has been very marked upon pastors, Church members, and unconverted in relation to God's sacred tithe.

I am now engaged six months ahead in Kansas Conferences and have been lately asked when I will be available for Iowa. God is wonderfully opening the way for me to present this sacred truth to the people.

Very sincerely yours,

F. P. SIGLER.

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Pastor's Study,
OLIVER C. BRONSTON,
METHODIST EPISCOPAL CHURCH.

COTTONWOOD FALLS, KAN., December 5, 1910.

To the Pastors of the Emporia District:

Rev. F. P. Sigler, Tithe-Covenant Evangelist, was with us over Sunday. I believe the method which he presents, the local church as the storehouse for God's tithe, is Scriptural, and that the responsibility for disbursing it rests with the Official Board of the Church, just as the disbursing of the taxes rests with the proper officers of the State. This plan properly carried out will give the Church prestige financially and power spiritually. If we are to seriously grapple with the problem of the world's evangelization there must be some plan better than rushing out every year to canvass the members. The individual who conscientiously signs this tithe covenant is canvassed so long as he lives, if his heart stays right with God, and his heart is more apt to stay right when on a God-made than a man-made plan. Personally I think it very fortunate that we have secured Brother Sigler's services at a time when the Laymen's Missionary Movement is so fresh in our minds. One of our well-to-do farmers who signed up said that movement told us *what to do*, and this tells us *how to do it*. With prayers and best wishes for the greatest success on all your charges, I am,

Faithfully yours,

OLIVER C. BRONSTON.

Let our offerings be according to our incomes, lest the Lord should be displeased and make our incomes according to our offerings.—DR. JOHN HALL.

Tell me how a man spends his money and I will tell you what kind of a man he is.—D. L. MOODY.

A REQUEST.—The subscriber desires the names of all pastors whose congregations have adopted in whole or in part the tithe covenant plan of church finance, i. e., bringing all the tithes into the modern storehouse—the local church. A postal card, with your address, will bring you helpful literature with explanation of the reason for making this request. Address me at 143 North Wabash Avenue, Chicago. LAYMAN.

A package of seven selected and helpful tithe tracts, (four Scripture) fifty of each kind, in all 350 tracts, may be had for one dollar postpaid, by addressing the Twentieth Century Tithe Covenant Association, Lemcke Bldg., Indianapolis, Ind.

Large churches frequently use several packages, and they have been found of great service in introducing the tithe plan into the churches.

CHAPTER X.

THE TITHE COVENANT.

PRAYER.—“O God, we confess before Thee that the ministry has failed in world-wide leadership; that Thy people have not been willing to give us Thy power, because so many of us have not led them into Thy Kingdom. God, we confess our own sins and the sins of our fathers that this work of Thine is still incomplete, and that there are millions without Christ and without hope, because we have not obeyed Thy command. ‘Search us, O God, and know our hearts; prove us and know our thoughts, and see if there be any wicked way in us,’ and lead us into the path of Thy suffering and the path of Thy peace.

“May the shadow of the cross fall, not only upon the bank account of the rich, but upon the bank account of the clergy, and grant, O God, that we by sacrifice and service may walk so close to Jesus Christ that we can not help drawing others after Him.”—REV. S. M. ZWEMER, at Missionary Congress.

This chapter suggests various methods tried in the Churches for placing the finances on the tithing plan. The same conditions do not exist in every Church, so that what would be a harmonious and successful plan in one might not do so well in another. No Church will progress either temporally or spiritually in any marked way unless the pastor and the Church officials will prayerfully and earnestly take the lead. The minister and wife, the stewards, deacons, elders, and heads of departments and their wives should be the first names attached to the tithe covenant. A majority of these obtained (it is seldom that a Church secures the co-operation of all to begin with, though most desirable), the Church may be said to be firmly upon a tithing basis.

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This does not mean that all members will tithe, but the glorious privilege of tithing is by consent of all accorded to those who will sign the covenant and place a tenth of their incomes weekly as God hath prospered in the collection plate. Usually those who tithe use a different envelope, preferably white, without name or amount written on it.

Experience has shown that tithers who promise or covenant to pay to God a tenth of their incomes can be trusted to do so, and no record except in totals for each Sunday need to be kept on the Church books. Those, then, who are not convinced or do not wish at once to begin tithing are privileged to continue by fixed pledges, using the manila or other colored envelope. One advantage of the use of a white envelope by tithers is that it is a quiet reminder always as the collection plate is passed by stewards or deacons that there are those who are recognizing God's plan, and soon others will be asking to join in this privilege. Others, too, who may not at once begin tithing (there are many inducements Satan holds out against tithing) will give the matter earnest thought, and in most cases soon realize that they should be more liberal toward God in the devotion of their incomes to Him. And as new evidences appear in the Church of God's presence and power, debts wiped out, the missionary offerings enlarged, the people weaned away from covetousness, and the spirit of service and revival abroad in the hearts of the membership, then in ways unlooked for God will use that Church as never before in soul-saving influence, works of evangelization, and missionary enterprise. First-fruits, the best we have, will supplant the rummage sale, and nothing will be too good for the poor, for there will be plenty for all.

Rev. Willis L. Gelston, in his excellent tract for the Department of Young People's Work, points out *three ways* of giving toward benevolent objects. The first is the one now and for some centuries in use and from which the Church must recede. He says: "The *first* may be termed the careless, the haphazard, but, notwithstanding, the usual method. In following it a man gives what he happens to find in his trousers pocket on Sunday,

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and inasmuch as he often leaves his purse in his everyday clothes, he is n't likely to be extravagant. When you ask him how much he has helped in the work of Christ during any given year he always believes his contribution has been very large. He has no record of it, but the desire to seem benevolent affects his memory and he would usually be astonished if his real stinginess were figured up."

With regard to tithing, he continues: "The *second* method is the tither's plan. One-tenth of the total income of each year is given to charitable projects. Hundreds of our best men and women have adopted this method, and they hold to it strongly because they believe the Bible teaches it. If every member in the Church would be equally conscientious the coffers of our boards would be overflowing."

Then Mr. Gelston speaks of what he terms the stewardship plan, which many hold to be the fruition of a faithful observance of the tithe. He says: "The *third* method may be called the stewardship method, and is least common of all. He who adopts it looks upon all that he possesses as belonging to God and to be used in the advancement of the Savior's work. He recognizes himself as merely a trustee whose business it is to administer these funds, and he tries to regulate all expenditure on that basis. In providing for himself and family he sets aside enough for a plain, substantial life, for he believes that God desires every one to have that kind of life. Every cent of property or income, however, over and above the necessary allowance for such purposes, and a small provision for the future, is invested in furthering Christ's Kingdom, and the more he can thus invest the better pleased he is."

Now, with regard to Mr. Gelston's third method, we are convinced that it is really a part of and included in the second or tithe plan, because every true tither is supposed to be honest toward God and all his business concerns are made a part of his religious life. A tither can not separate his secular from his spiritual, and God will not be pleased with a tithe of a dollar dishonestly made. For this triple reason, then, it is helpful for

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any Christian man or woman, boy or girl to tithe; it aids them to be, first, obedient; second, honest toward God and their fellow-men; third, to hold and administer the remaining nine-tenths more or less unselfishly as we shall be given spiritual light and opportunity. It is from these nine-tenths left with His stewards, rich or poor, that free-will offerings are made for charitable objects or other good purposes, and of course the larger the trust committed, the greater the responsibility, opportunity, and privilege. But whether a steward shall become generous in free-will offerings or not, he will be expected first reverently to pay his tithe, from which no faithful steward can be excused. This is his least obligation and should be cheerfully and devoutly rendered.

“The consecration of money for the cause of Jesus Christ,” says the *Christian Steward* editorially, “is a subject that submits Christian character to an exceedingly strong, and perhaps the strongest possible, test. It assails the very citadel of human selfishness and reduces to shame and ruins many a character that has successfully withstood other severe tests. It is astonishing how sentimental gush and religious emotion subside when the unctuous Christian is put upon the scales of Christian stewardship and weighed by the Scriptural standards of giving. The young man who declared in the presence of the Great Teacher that he had kept all the commandments from his youth, was unmasked as a veritable idolater when asked to part with his earthly goods and become a disciple of Jesus Christ. Confronted by such a condition, his otherwise beautiful character withered and fell. ‘He went away very sorrowful, for he had great possessions.’ This attractive youth went down suddenly and ignominiously under the test of property. May we not well question the sincerity of our love for Christ and our loyalty to His cause if we discover in our hearts an unwillingness to consecrate our earthly substance for the extension of His Kingdom?”

Even God—I say it reverently—is not a panacea for social ills, but has made man’s co-operation essential. Much work that in our prayers we attempt to throw upon God belongs to us, and can not thus be shirked.

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When a rich man in a Chicago noon meeting asked the audience to pray that God would help a needy mission to a needed building, Mr. Moody, who was conducting the meeting, said swiftly, "Brother, I would n't bother the Lord with that, I would do it myself."—WILBUR F. CRAFTS.

"If, therefore, ye have not been faithful in the unrighteous mammon, who will commit to your trust the true riches?" Let a man read over these and many like injunctions from the New Testament, in the light of the Old Testament record, and then say, if he can, that a Christian can have common honesty before God while not giving at least one-tenth of his income to the Lord's cause.

"But all that we have and are, are the Lord's," says one. "How, then, can it be said that we are bound to give one-tenth any more than two-tenths to the Lord? We are Christian stewards, in the use of all that is committed to us." No, that is not a fair stating of the case. The Christian stewardship applies only to the nine-tenths of that which comes to us as our income. The one-tenth is not given to us for such use as we see fit to make of it. That is the Lord's from the beginning. It is, in fact, the basket in which the Lord sends us the nine-tenths which He commits to our keeping. If we do not hand that right back to Him, we steal His basket. Could anything be meaner than that?—H. CLAY TRUMBULL, in *Sunday School Times*.

Under this view it is necessary to have clearly in mind that *tithing* is not *giving*. The Bible designates two sources of revenue—tithes and free-will offerings. Tithes are obligatory and are paid. Offerings are voluntary and are donated. In tithing we are on the plane of justice. We bring the tithe to God because it is His, not because we hear that He needs it in His business. It is not that ass's colt of which, as we are loosing it, we may say to the proper owners, "The Lord hath need of him," but it is the Lord's own, about which He does not have to give an account to any man. It is His. Our withholding it is a breach of justice, not a defect of generosity. In failing to bring the tithe we are guilty, not of stinginess, but of robbery. It is dishonest. Yet Christians generally do not so view it. They rather feel, even when they devote ten per cent, that they are making a voluntary contribution. They are like the boastful and swelling Pharisee who said, and said in a strutting spirit, "I give tithes." But our Savior did not use words so carelessly. He said, "Ye *pay* tithes." When it comes to free-will offerings which are over and above the tithes, those are quite a different matter and should be considered by themselves.—F. O. BALLARD, D. D.

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SEVEN WAYS OF GIVING.

First—*The Careless Way*: To give something to every cause that is presented, without inquiring into its merits.

Second—*The Impulsive Way*: To give from impulse—as much and as often as love and piety and sensibility prompt.

Third—*The Lazy Way*: To make a special offer to earn money for benevolent objects by fairs, festivals, etc.

Fourth—*The Self-denying Way*: To save the cost of luxuries and apply them to purposes of religion and charity. This may lead to asceticism and self-complacency.

Fifth—*The Systematic Way*: To lay aside as an offering to God a definite portion of our gains—one-tenth, one-fifth, one-third, or one-half. This is adapted to all, whether rich or poor, and gifts would be largely increased if it were generally practiced. (1 Cor. 16:2.)

Sixth—*The Equal Way*: To give to God and the needy just as much as we spend on ourselves, balancing all our personal expenditures by our gifts.

Seventh—*The Heroic Way*: To limit our own expenditures to a certain sum and give away all the rest of our income. This was John Wesley's way.—DR. A. T. PIERSON.

Is it supposable that God would establish a Kingdom that is to reach a splendor beyond all that imagination can conceive or words express; a Kingdom requiring resources far beyond the gold of an Eldorado or the fabled wealth of antiquity, and leave it without any law for its financing, neglecting this great essential to any well-organized government? Would God leave this great necessity of His Kingdom to human moods, caprices, or impulses, to haphazard schemes and methods of finance that the honorable business man would scorn to use?

The fact is, God has provided abundant revenue for His Kingdom. The same Almighty One that proclaimed the constitution of His Kingdom in the Ten Commandments also proclaimed the law that a certain, fixed, and definite portion of our income is holy, that it is not ours, and under no circumstances can we ever establish an honest claim to it.

The Church Economist says, editorially: "We are of the opinion that the Personal Devil is much afraid of the tithe, and does his best to make the system unpopular and cause it to lie neglected by the Churches. It is one of the few explicit bargains which God offers to make with men. In so many words He challenges men to try the system. He says, substantially, 'I dare you to try it, and see what happens!' And men do n't care to take God at His promise. And yet they wonder why He does not pour out the blessing!"—E. L. MILLER.

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"Why should I devote a certain definite proportion of my income to God and His work in the world?"

The first and very much the most important reason is, because it is God's law, and the second, because you thereby promote your spiritual and temporal interests. In short, it pays. Pays in the highest and best sense of the word. Pays in spiritual blessings, pays in temporal prosperity, pays in peace of mind in having a question of duty settled. Transfers from you to your Heavenly Father the responsibility of how much it shall be; permits Him to decide whether it shall be little or much as He prospers you.

The seventh of time and the tenth of income—or "increase," as the Bible has it—belong to God in a special sense, and while we *can* work seven days in the week and keep it up for years, and we *can* keep tenths of all we make, we are poorer for it morally, physically, and financially, all the same.—THOS. KANE.

TITHE COVENANTS.

SALVATION ARMY COVENANT.

"Believing that the principle of giving one-tenth to God has His approval, I pledge myself to give at least that portion of my income to His work and to do what I can to influence others to do the same.

Name....."

We, the undersigned members of the Third United Presbyterian Church, Chicago, hereby agree, in the presence of God and with one another:

1. That we will tithe our income for one year, beginning April 1st.
2. That, at the end of each week, we will count out one-tenth of our income from wages, salary, profits, rents, interest, or other resources; balance our private tithe-book; inclose the money in an envelope, without inscribing thereon our name or the amount, and place it on the plate when the regular offering is made at the Sabbath services. In case of illness or other disability the money will be sent to the church or reserved until we are able to attend.
3. That this money shall be apportioned by the officers of the Church as follows: Seventy-two per cent to the Ordinance Fund, which includes pastor's salary, janitor, heat, light, repairs, Sabbath school, and miscellaneous expenses. Twenty per cent to the Mission Boards of the Church, to be distributed according to the General Assembly's schedule. One per cent to the Young People's Christian Union. Two per cent to the Women's Missionary Society. Five per cent to Benevolence.
4. That, having entered into this covenant, we will not be under obligation or expected to sign any other subscription or pledge of any kind for any Church work or benevolence.

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5. That, in case we desire to make additional contributions, they will be in the nature of free-will offerings, thank-offerings, or other special gifts. For this purpose the Church treasurer will keep a separate account, so that members desiring to make such additional offerings for specific objects may do so and have the privilege of directing how the money shall be used.

6. That in matters not herein provided for, the officers are empowered to act for the best interests of the Church.

Other Churches have varied this form to suit their particular needs. The using of fifty per cent at home and sending fifty per cent abroad is a more ideal distribution and one toward which we are working. We renew our covenant from year to year by simply announcing that if no word is received to the contrary before April 1st, the covenant will be considered renewed. Others make it a perpetual covenant from the start, which is better.—E. B. STEWART, D. D., Pastor.

Tithe Covenant suggested by the Board of Foreign Missions of the Presbyterian Church:

A PRACTICAL APPLICATION.

I ought to give systematically, proportionately, and cheerfully. What better system can I adopt than that of laying aside regularly, whenever I receive my income, a certain proportion to be administered as a sacred trust fund for the Lord?

What this proportion is to be, must be settled between the Lord and me, but as I am not willing to adopt a lower standard than the Jew, I may *start* with at least a tithe of my actual income, adding such free-will *offerings* as I may find possible with His blessing.

As a *constant* out-go of sympathy in giving is sure to bring a continuous inflow of joy in living, I will make it a rule to give *every week*. In order to be perfectly true in my dealings with God in this matter, I will *keep an accurate account* of all that I give, balancing the amount with my income at least once a year.

And in order to promptly put this purpose into practice, I covenant to commence doing this NOW.

Signed.....

Suggested by Harvey Reeves Calkins in "Mary Christopher:"

"Believing it to be the clear teaching of Scripture that God commands His people to return unto Him at least *one-tenth* of their income for the maintenance of His Church and the increase of His Kingdom among men, we deem it fitting and wise that Trinity Church should recognize the Divine Commandment as the practical basis of its financial administration.

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All members, therefore, who receive this as the teaching of the Word of God, and who are ready to bring their "tithes into the storehouse," are requested to meet at the close of the prayer-meeting on the first Wednesday in October for the purpose of forming a *Tithers' League*.

"By order of the Official Board, FRANK STRONG, Secretary.

At a special meeting held this day, August 24, 1904, at Winona Lake, Indiana, of those interested in the teaching of the gospel of the tithe, the following preambles and resolutions were offered and unanimously adopted:

"WHEREAS, The Tithe Conference of ministers and laymen now being held in connection with the Winona Bible Conference believes that the important command concerning the payment of tithes and offerings has been widely neglected both in teaching and practice; and

"WHEREAS, Reports of Annual Conferences and Assemblies in all the various denominations disclose the fact that the work of the Church is continually languishing on account of this neglect; and

"WHEREAS, In the judgment of this Conference the time has come for directing the attention of God's people to His plan of finance as taught in the Scriptures; for closer fellowship among those who practice tithing in all the various Churches, and for united effort in bringing to the notice of all men the precious blessings, both temporal and spiritual, plainly promised in connection with obedience to this command; therefore be it

Resolved, That this Conference do now proceed to organize what shall be known as The Twentieth Century Tithe Covenant Association of America; its purpose to be to propagate and extend the teaching and practice of and obedience to the Scriptural plan of financing the Kingdom of God, and to afford a means of fellowship and co-operation to all who may be interested in this great movement."

The Twentieth Century Tithe Covenant Association, with headquarters at Indianapolis, Ind., has adopted and for some years used the following covenant:

"I agree, as a member of the Twentieth Century Tithe Covenant Association, to bring one-tenth of my income into the storehouse, which is the local church, as an act of obedience to God's Word and to support the Association loyally in its efforts to teach and encourage others to render this same obedience.

"Name....."

"Address....."

Hamilton Methodist Episcopal Conference convened at Berlin, Ontario, adopted with great enthusiasm the following report from the Committee on Systematic Beneficence and Christian Stewardship:

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"We believe the stewardship of property to be one of the most important trusts ever committed to man, and that it bears a most vital relationship not only to the development of one's personal Christian character, but to the general progress of the Church in all her operations at home and abroad. If ever the Church measures up to the duties and responsibilities of the times in which we live, her membership must recognize the fact that consecrated money and the grace of Christian giving sustain an essential relation to the evangelization of the world.

"To awaken and educate the conscience on the subject of the Divine Ownership of all we have and our stewardship of the same, is certainly an imperative duty incumbent on all religious teachers and preachers.

"We are glad to know that the Association of Christian Stewards has done so much towards promoting and enforcing the principles of systematic and proportionate giving as taught in the Word of God. We would call attention to the carefully-worded covenant under which the members of the said Association regulate their givings to the cause of God, and would commend it for acceptance by all our people throughout the Hamilton Conference. It reads as follows:

"In grateful acknowledgment of the truth that I am not my own, having been redeemed by the precious blood of Christ, and in recognition of the sacred obligations of Christian Stewardship, I desire to be enrolled in the Association of Christian Stewards. I agree to set apart not less than *one-tenth of my income*, so far as I am able to reckon it, to be used as an enlightened conscience and the Providence of God may direct in maintaining and extending Christ's Kingdom."

"Your committee feel assured that the principle of tithing, if generally adopted by our people, would give us such a full treasury and abounding source of supplies that the needs of the great heathen world coming under our especial care would soon be fully met, and all the other departments of our Church would be placed in a condition of splendid efficiency!"

EPWORTH LEAGUE COVENANT.

"As good stewards of the manifold grace of God."—1 Peter 4: 10.

I desire to be enrolled as a Christian steward. I will hold all that God shall give me in trust for Him, paying not less than one-tenth of my income regularly and directly to His cause.

Signed.....

Date..... *Address*.....

This card should be sent for enrollment to the General Epworth League office, 14 West Washington Street, Chicago. Ten cents should accompany it if certificate of enrollment is desired.

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All those who sign the pledge cards sent out by the Department of Young People's Work, Witherspoon Building, Philadelphia, and send the same to the department headquarters, will not only be enrolled there as Christian stewards, but will be placed on the Tenth Legion list of the United Society of Christian Endeavor.

THE STEWARDSHIP PLEDGE.

"I desire to be enrolled as a Christian steward. I will administer all that God shall give me as a trust for Him, paying not less than one-tenth of my income regularly and directly to His work.

"Signed

"Address....."

"Unto God the things that are God's."

ENROLLMENT BLANK.

Please enroll my name in THE TENTH LEGION of the United Society of Christian Endeavor as a Christian whose practice it is to give God the tithe, and send me the certificate of membership.

Name

Address

Y. P. S. C. E.....Church.

To Secretary's Dept., United Society of Christian Endeavor,
Tremont Temple, Boston, Mass.

Covenant in use in Irvington Methodist Episcopal Church and other Churches in Indiana:

"Resting upon the plain proposition that one-tenth of all our increase is God's and not our own, nor in any wise to be used or appropriated by us without dishonesty, but to be disposed of as God directs; and finding that He directs that it be brought into His treasury, since it stands in plain words, 'Bring the whole tithe into the storehouse,' the reason annexed being, 'that there may be meat in Mine house'—we, His people, are upon the literal fulfillment of this command and purpose to bring the tithe into the Church as unquestionably God's house, though it has long lain waste, and to do this as an act of spiritual religion, in full reliance upon the promise attached to the command that God may be honored and Christ's Kingdom may surely come.

"Name....."

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Nathaniel Cobb was one of the faithful stewards of the nineteenth century. Early in his business life he committed himself to the following covenant, and conscientiously adhered to its terms. On his deathbed he gave this testimony: "By the grace of God, nothing else, I have been enabled under the influence of these resolutions, to give away more than forty thousand dollars. How good the Lord has been to me!" This simple covenant is worthy the careful consideration of every business man.

COBB'S COVENANT.

"By the grace of God I will never be worth more than fifty thousand dollars. By the grace of God I will give one-fourth of the net proceeds of my business to charitable and religious uses. If I am ever worth twenty thousand dollars I will give one-half of my net profits. If I am worth thirty thousand dollars I will give three-fourths, and the whole after fifty thousand. So help me God, or give to a more faithful steward and set me aside."—*Christian Steward.*

Covenant suggested by R. L. Davidson:

"How shall I give?"

"Every man according as he purposeth in his heart, so let him give; not grudgingly or of necessity, for God loveth a cheerful giver.—2 Cor. 9:7.

"How often shall I settle my account with God?"

"Upon the first day of the week let every one of you lay by him in store as God hath prospered him.—1 Cor. 16:2.

"Has God promised any blessing upon those who thus honor Him?"

"Bring ye all the tithes into the storehouse . . . and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.—Mal. 3:10.

"Recognizing the fact that I belong to God and that all my possession I hold in trust for Him as His steward, I promise to return to Him one-tenth of all He shall entrust me with, and I will strive to settle my account with Him each week.

"Signed....."

I believe that the diffusion of the principles and practice of systematic beneficence will prove the moral specific in our age.—GLADSTONE.

The following covenant is being used in the Church of the United Brethren in Christ. Will you not join with the scores of others who will prove God for one year by signing the following:

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"Trusting in Jesus Christ for grace and prosperity, I will set apart at least one-tenth of my income this year for my Lord's use, and will distribute the same where I think it will most honor Him. This I do in recognition of God's rightful ownership of all I am and have, and that my relation to Him and His cause may be such as shall not prevent His blessings in and through my life for the extension of His Kingdom."

Every pastor, local Church officer, and teacher is earnestly requested to bring this important movement face to face with every member of the Church, that no one may have an excuse for not doing his full privilege.

All who will sign the foregoing pledge, or agree to practice tithing for one year, should send their names to Rev. H. F. Shupe, Dayton, Ohio, and be enrolled as "tithers." This is important, that we may communicate with all tithers when advisable in promoting this hopeful movement in our Church. No names will be published.—S. S. HOUGH, D. D.

MY PERSONAL MISSIONARY POLICY.

1. *It is my purpose* to pray habitually for some individual missionary, and also that laborers may be thrust forth in sufficient numbers to evangelize the world. Initials.....

2. *It is my purpose* to give at least per cent of my income to God, and of this amount to give at least per cent to the work of Christ in the non-Christian world.

3. *It is my purpose* to make the problem of evangelizing the world an object of further serious study, that I may be a more efficient worker in leading the whole Church to carry out the will of Christ for the world.

Name

Address

Denomination.....

Date.....

Put your initials against the purposes you can really adopt as your own. If unable to sign any one heartily, make it a matter of further study and prayer.

Send this card, when signed, to the

LAYMEN'S MISSIONARY MOVEMENT,
1 Madison Avenue, New York City.

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ASSOCIATION OF CHRISTIAN STEWARDS

Founded A. D. 1904 for the purpose of promoting systematic and proportionate giving to God's cause according to the Scriptures.

In grateful acknowledgment of the truth that I am not my own, having been redeemed by the precious blood of Christ, and in recognition of the sacred obligations of Christian Stewardship, I agree to set apart not less than one-tenth of my income, so far as I am able to reckon it, to be used in maintaining and extending Christ's Kingdom, and I trust that I may have wisdom and grace to administer the other nine-tenths as a faithful steward of my Lord and King. I desire to be enrolled in the Association of Christian Stewards.

*Full Name.....

*Ladies will please write Miss or Mrs.

Occupation

P. O. Address.....

Began tithing, Date.....

Return this to Rev. R. W. Woodsworth, 414 Manning Chambers, Toronto, and a Card of Enrollment will be sent. Apply to the same address for *The Christian Steward* and other literature on systematic and proportionate giving.

The tithe system is valuable because it is an *educational* principle.

It is not a begging or a boom for money. It is a training of a life for God. It is a real and unmistakable partnership with God. It is a school of ethics much needed in the Christian's business course.—G. L. WHARTON.

God asks one-seventh of our time and one-tenth of our income. The demand in the latter case is founded as imperiously on our own necessities as is the former. If there be the fear that we can not prosper if we divert one-tenth of our income into the Lord's treasury, that fear is born of doubt of God's promises. He says that financial prosperity awaits the one who adopts the principle of dealing with Him according to his requirements. Thousands of people have a satisfaction, a usefulness, and a prosperity that they did not possess before, in this habit of proportionate giving, taking as their constant ratio that ratio laid down in the Word. Try it yourself. Do not try an experiment with the Lord. You may find yourself floundering in deep water if you do, with nothing to blame but your own lack of faith. Trust the Lord fully, and He will honor and bless you.—E. P. WHALLON, D. D.

CHAPTER XI.

COMMENT.

AS TO PRAYER.—“The next step in prayer is to train us for social and spiritual efficiency. It is to keep our lives fit and ready for God’s uses. For ‘a low standard of prayer means a low standard of character and a low standard of service.’ There is a great deal of work done for God with God left out of it. There are too many hours when God is in the background and we are in the foreground. May I suggest these words, given by a professor of mine years ago, that ‘Work without prayer is presumption, and prayer without work is sacrilege?’”—BISHOP CHAS. E. WOODCOCK, at Missionary Congress.

“We think of service by bulk. God thinks of quality. We think of the number of dollars. He of the spirit that prompted the dollars. The offerings of the Temple were weighed in the scales of heaven. The gifts of the rich compared with the widow’s mite kicked the beam.”—DR. HERRICK JOHNSON.

It would seem to be the unanimous opinion of the many ministers and laymen whose helpful and reverent thoughts are herein gathered, men who are widely known and among the leaders of thought and activity in the Church in recent years, that the long-neglected obedience to the tithe must again be restored to its rightful place in worship. Not in order to fill the treasuries, which in itself would be beneficial to the Church, but in order to win men away from covetousness and selfishness and bring them to acknowledge God as the Supreme One, *entitled to the willing consecration of the first-fruits of our lives and property*, whether there were a divine command to that effect or not. As far back as when “Cain’s countenance fell” our Father knew that in the matter of “time and substance” man would ever need some guide to save him from utter envelopment in the worship and pursuit of earthly possessions. Who will

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doubt the wisdom of Him who fixed a tenth of our income *as His own*, out of an abundant ten tenths, plus countless other blessings bestowed?

Not only has attention been called to the duty of tithing by Christian ministers and laymen, but the secular press, alert to new developments in Church life and usage, is calling attention to the need of some other method than the oyster supper, fair, and rummage sale to adequately finance the growing enterprises of the Church. The *Indianapolis Star*, a prominent secular newspaper, commented editorially upon the report that the managers of the Chicago Associated Charities would like to establish a tithe system among contributors, thereby insuring the needed funds for its work. Upon this new departure the editorial comment of the *Star* follows:

“It is impossible to say how general is the custom in these days of paying one-tenth of the income to charity and to other good causes—in other words, to the Lord. The custom of not letting the left hand know what the right doeth in this line, at least, of not letting the neighbors know, is widely prevalent in the twentieth century; but whether the reticence and secrecy are due to modest dislike of publicity and pharisaic display or to a consciousness of the fact that the gift is not as liberal as it might be, is a matter that need not be inquired into. It is doubtless true that many persons, grateful for the prosperity and blessings that life has brought them, feel it a duty to acknowledge their gratitude by gifts and in one way and another spend a tenth part of their income, or more, in promoting good works. . . . Even if they are not all of the prosperous class, each individual can usually find some one less fortunate than himself, and so see where his help can avail. But there is a tendency to grow careless in regard to this obligation, and to become reluctant to spare even a small portion of the personal possessions for a free gift. If a tithing system will help to do away with this carelessness and reluctance, then it is to be recommended.”

The same newspaper, the *Star*, reporting an address recently delivered by Gov. Thos. R. Marshall of Indiana before a convention assembly of Juvenile Correction, had this to say:

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“Turning to what he declared the weakness of the Church of to-day Governor Marshall said:

“The Church is losing its grip on mankind, principally because “Asa turned from the Lord to the physicians, and Asa slept with his fathers.” If I could have my way in the next Democratic Legislature, I’d ask it to pass the Ten Commandments and the Golden Rule, and immediately adjourn. This theory of universal love is all right, but let me tell you that a little of the rigors of punishment, here or hereafter, thrown at the people of America would be a great help to them. I think that sense of responsibility to a higher power, formerly in America, should be brought back again.

“The liberty of America has come to be license. The right to worship God as your conscience dictates has come to mean that you do n’t need to worship Him at all if you do n’t want to.

“*I would like to have a little of the divine faith in things divine, as exemplified by the Puritan, back again.* I wish there could be a revival in the heart of the parents of America so they would—God helping—do the right thing by their little ones. I think the Church of America ought to rouse itself and understand that it is its brother’s keeper, and that it can’t button its coat about it and shift the responsibility.’”

The Governor evidently would like among other things to see the family altar restored and the children taught, for instance, how Nehemiah rebuilt the temple and other inspiring stories of the good old Book. These stories would be a fine substitute for the modern moving picture show and other attractions tending to lead the children and youth away from thoughts of God. The Governor is in position to see the trend of events, and does not hesitate to speak a note of warning.

Governor Stubbs of Kansas is also outspoken with regard to the mistake of parents and business men in pursuing wealth and station instead of seeking happiness in ministering to others. In his address at the recent Missionary Congress he said:

“There were twenty-five years that I was not doing anything but working day and night and putting all the energy of my life into building up a business. For the last five years I have hardly

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known what business was; and I will confess to you that the greatest pleasures of life have come in the work that I have done in the last four or five years in a public way. It has broadened and sweetened my life. I have come in contact with the greatest and best men and women in this Nation. And it has done me a great deal of good.

“I believe that the business men of this country want to find out that when they pile up a fortune four or five times as much as they need, and leave it to their children, a good many times they are going to destroy their homes and their children and make them foolish. Rich men all over this Nation are leaving their children a whole lot of trouble by leaving them too much money.”

The timely words of these two Christian men in honored positions ought to have weight, for there is reason to believe that men and conditions are not improving in these respects. A recent news item states that “while the United States has increased in population three and one-half times since 1850, it has increased in wealth fourteen times.” Yet the gifts of Christian people per capita for Church and missionary objects are reported less to-day than twenty-five years ago. Here is food for reflection. God help and awaken the Church that she may get back to original principles, that her adherents may more reverently obey the Ten Commandments and the Golden Rule, and that the life as well as the property of God’s children may be more unreservedly yielded to Him.

A very great help in furthering the tithe principle in the Churches would be weekly or monthly articles in the religious press, such as are quoted herein in various chapters. Not enough attention is given by the press to the Scriptural teaching regarding the tithe and the religious uses and devotion of property to God. True, much is said about the financial needs of the Church and missionary enterprises. Earnest and timely appeals are frequently made for these. But may not this be a good period for special emphasis, as for instance, in recent numbers of the *Pacific Baptist*, where whole issues of the paper have been given over to Editorial and contributed articles upon tithing and the Scriptural doctrines of stewardship.

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A layman once won to yield his tithe to God needs never to be solicited. He is ready always to consider and fall in with any well directed appeal of the Church, because the amount for distribution is ready in advance. With him the tithe has been settled not for a week, a month, or a year, but for life.

I believe in tithing, of course. No Christian man should be satisfied with an offering of less than one-tenth of his income to the Lord, and few of us should content himself with so little. But the call of God can not be answered alone with money. R. P. Wilder used to say to us in the colleges: "The cry of foreign missions is the demand of the highway robber, 'Your money or your life!' but the cry of God for service in His Kingdom is the far more important demand, 'Your money and your life!'"
—IRA LANDRITH, D. D.

To Rev. Dr. Moore, Editor of Western Christian Advocate:

I thank you for the honorable name and place you give to my recent article on "The Tenth."

Nothing of Judaism is abrogated except the types and shadows that found their fulfillment in the sufferings and death of Jesus Christ. The Ten Commandments stand, the Sabbath stands, the Tithe stands, and these are eternally binding upon the conscience of every believer. There is no want of harmony between Malachi and Paul. The offerings spoken of by Malachi cover the collections spoken of by Paul. The tithe is for the support of the Kingdom.

It is as old as Eden, and if God had not been robbed of His own, the world would have been converted long ago. It is too holy a subject for excited controversy. I shall make no reply to personal criticism. Gilbert Haven said to me one day, "When you do a good thing and they find fault with you, make no reply, but do it again." I shall obey the former editor of *Zion's Herald*. That one utterance of Gilbert Haven has done me a world of good. We need action now, not controversy. Let us accept the challenge of the third chapter of Malachi and see what will happen.

O what revivals we would have! The old command would fall upon the ears of the Methodist preachers with new power, "Enlarge the place of thy tent and let them stretch forth the curtains of thine habitations; spare not, lengthen thy cords and strengthen thy stakes; for thou shalt break forth on the right hand and on the left; and thy seed shall inherit the Gentiles and make the desolate cities to be inhabited." (Isaiah 54: 2, 3.)
—BISHOP C. C. McCABE.

The Church brings to its people benefits as substantial as the teacher, the lawyer, or the physician. But no one of these would think of serving his neighbors upon an agreement that each of them would do his part towards paying him, each man's part to be fixed by the man himself, and

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to be given *after* meeting his other necessities. It is a great wrong to the Church to say that we *give* what we contribute to it. We do not *give* the teacher, or the lawyer, or the physician what we pay him for his services, and shall we say that the Church stands lower than any of these, and make the Lamb's Bride a perpetual mendicant! It would be strange, indeed, if He who knows so well the weakness of the human heart, and who taught us to pray, "Lead us not into temptation," had placed us without some standard to guide us, in a position where we would be so apt to be warped from the path of duty by the suggestions of interest, affection, prejudice, or other causes.—JUDGE J. P. HOBSON, in "What We Owe."

"The silver and the gold is Mine, saith the Lord of Hosts." Yes, every coin we have is literally our "Lord's money." Simple belief of this fact is the stepping-stone to full consecration of what He has given us, whether much or little.—FRANCES RIDLEY HAVERGAL.

The matter of Christian stewardship is one of the foremost under consideration in this nineteenth century. The Men's Forward Movement in the Church will need among other things to emphasize the stewardship of property which for some centuries has been drifting along without due recognition of the Biblical plan of finance and the holy tithe as the basis of all giving. A test of the Bible method of one-tenth for the Lord's work by the leaders in the Churches would soon demonstrate its efficacy in bringing deeper spirituality into Church life. Never in history has the Church held such vast wealth in possession of its membership, many times what it was twenty-five years ago, and yet the Church records indicate a falling off in the pro rata gifts to missionary and benevolent objects. Is it not time to wake up to the true situation and endeavor to use God's tithe plan as the basis of our future methods of Church finance? With the late Bishop McCabe, we say, "Other plans might succeed, this can not fail."—WM. C. VAN ARSDEL.

In no way is money so wisely and profitably employed as in the up-building of the cause of Jesus Christ. Scores of dollars are spent in many a community in the service of sin and evil to every one spent in the cause of holiness, and see what is the result. See what wretchedness and poverty and disease and disaster come as the result of wrong-doing.

Men spend nearly two thousand millions of dollars every year in the United States for intoxicating liquors. If they would entirely abstain from liquor and should spend this same amount of money every year in the cause of religion and righteousness, the whole Nation would soon be free from vice and crime and poverty and suffering and sickness. It would be a transformed country. Righteousness exalteth a nation. Sin is a reproach to any people.

It should be the actual, practical rule in life for every one of us to give a certain, proper amount of our income to the cause of God. The old Bible rule was one-tenth of the income. No one ever was or ever will

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be hurt by giving this much. Many claim that this is our bounden duty, and that only after we have paid this much into the Lord's treasury can we commence to make a free-will offering.—*Herald and Presbyter.*

The tithe is God's share of our income by right. It is to be religiously set aside for the Church of God in the world. As the Church is now organized, it places upon the tither the duty of wisely applying it in promoting the Kingdom of God, the object for which the Church exists. It is not implied that only one-tenth of the Christian's income is to be devoted to this purpose; the tenth is the Lord's, but the Christian should give "freely" and "bountifully" of the remainder of his income. He is also the steward of the nine-tenths, and for the wise use of it he is held accountable.—H. F. SHUPE.

God's *standard of liberality*, as laid down in the New Testament, for the Christian Church, is a complete consecration of time and money (and by this we mean every moment and every dollar) to be used, to the very best knowledge, in the way that will *best glorify God and rescue poor perishing souls from the eternal burnings.* Can it mean less than this to love God *with all the heart, might, mind, and strength* and our neighbors *as ourselves?* Has not our Savior taught us that our neighbor is any one to whom we have the opportunity to do good? Has He not said to us, "What shall it profit a man if he gain the whole world and lose his own soul?"—REV. S. B. SHAW.

Giving is a mark of godliness of the first order. It belongs to our religion. It measures religious interest. It graced the Old Testament times as typical of the origin and vital force of Christianity. Jesus had no more marked characteristic than His giving; and the disciple should be like his Lord.

The great task of to-day is the consecration of the vast money power to Christ. Giving is so vitally related to spirituality that we can not expect to keep up without it, and only as this grace ripens into prominence shall we approach that golden future in promise.—REV. W. H. MENTZER.

All these things (Laymen's, Missionary, Bible Class, and other movements) are *interesting men* to-day as never before, and we all know that the *deeper the interest, the wider open will need to be the purse* with its consecrated contents.

Therefore let all Churches and Christians adopt the tithing system. It is good; it is wholesome; there is saving Christian grace in it. There is help and salvation to others in it. But let us reflect that when we figure on giving a limit of ten per cent we are figuring on *keeping ninety per cent*, which makes it look much as if we think it considerably more blessed to *keep* than to *give*.—CHARLES D. MEIGS.

The *Tribune* of Chicago confesses a vivid interest in hearing of certain Churches which have "let up on bazaars, socials, collection envelopes, and numerous other devices for raising money," and are now financing

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their affairs by the simple method of having "every member agree to give certain sums during the year," whereby "the Church's officials know precisely what its revenue will be and can allot it intelligently to different purposes." That is to say, this great daily newsgatherer, alert for things new and novel, finds it strikingly, almost sensationally, novel that the Churches are beginning to be systematic and businesslike in paying their way through the world. And a material access of respect for the Churches is palpable in the tone in which the *Tribune* speaks of the unexpected development.—*The Continent*, October 27, 1910.

HOW MUCH SHALL I GIVE?—This must be determined, primarily, by ability and prosperity—"according to that a man hath," and "as God has prospered him;" and only secondarily by the urgency of apparent need. Abraham gave tithes. Jacob likewise gave a tenth. So did all Israel. Jesus said of the careful tithings of the Pharisees, "These ought ye to have done." The adherents of many other religions regard the tenth as sacred to Deity. This portion has been almost as universally regarded as belonging to God as the seventh day.—C. E. HEWITT, D. D.

Shall the poor give? Do we anywhere read in the Scriptures that God has divided mankind into two classes—one rich and the other poor? The former obligated by a high sense of duty to give, and the latter to spend all their earnings upon themselves and their families, and give nothing to God?

Giving by God's people is an act of worship, a high duty we owe to God and to ourselves. And who will dare say to the poor, You are not sharers in this privilege; only the rich are to honor God and exalt themselves in this act of homage? Our highest sense of candor cries out against such unwarranted teaching. To allow this would be to dig a gulf between rich and poor, which the Church of God has devoutly prayed might never come.

Have we thought how easy it would be for the infinite God to uncover a gold mine and send missionaries to the ends of the earth without what we call our money? But what would become of us? In thus saving the world He would lose the Church. God has laid the evangelization of the world upon the heart of the Church; and the Church in saving the world saves herself, and in losing the world loses herself.—JOHN WESLEY DUNCAN.

Now, take this topic that I have, "The Necessity of an Adequate Financial Basis for the Evangelization of the World." Why is there any necessity for it? First, because of the utter inadequacy of the existing methods. I think it is pitiable, as we read the reports and history of the various mission boards of our divided Church of how poverty and inadequacy of funds and of men prevent the pushing of this thing; it makes any man who has got any decent, red, Christian blood in him ashamed of himself and his fellow Christians. No doubt we also have been play-

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ing with this problem. We have not put our best business energy into it. We have not begun to give in any real sacrificing way. We business men I am talking about now. There are others who have made the sacrifices, but the average business man has not yet gripped this thing. I say one of the first reasons is the *utter inadequacy of the past methods*.—ALFRED E. MARLING, N. Y., at Missionary Congress.

Now, I confess, I do not feel much interest in determining the amount and designation of these contributions. The main thing for us to consider is that in this early time, when God was organizing a Church on the earth, as a great visible community, and impressing upon it the characteristics which He intended to mark His people in all time to come, the regular, systematic, proportionate giving of property to Him was enjoined, and enforced compliance with this rule was followed with blessing; and on the other hand, disregard or evasion of it was attended by conspicuous tokens of the divine displeasure.

There is one aspect, however, of the amount well worth considering. On all hands it is admitted that the Christian dispensation has enlarged our privileges and added to our obligations to gratitude. Now, are we to believe that, while it has lifted the believer to a higher level in all other things, it has lowered the rule in the matter of property? The infant Church was taught by definite rules and habituated by them to the working out of great principles; are we to believe that the dropping of the rules, when the period of pupilage has passed, is the abandonment of the principles? Assuredly not.—From DR. JOHN HALL'S lectures on "Religious Use of Property."

"Let inventive men consider—whether the secret of this universe does, after all, consist in making money. With a hell which means—'failing to make money,' I do not think there is any heaven possible that would suit one well. In brief, all this mammon gospel of supply-and-demand, competition, *laissez faire*, and devil take the hindmost, 'begins to be one of the shabbiest gospels ever preached.'"—CARLYLE.

The only thing which makes tithing seem provincial to us is that we have stupidly and wickedly discontinued it in the practice of our Churches. The only thing against it is that it is amplified in the Old Testament. Where would you have it amplified? It is there made so clear that there is no need to reamplify it. We go back to the Old Testament for much of the ethics of law and jurisprudence. We go back to the Old Testament for the sun, moon, and stars. The only star created in the Gospels is the Star of Bethlehem, that blessed star, dearest of them all. We go back to the Old Testament for the Sabbath, and would not have any unless we did. For I would have you note that if the tithe is left without a New Testament foundation the Sabbath is still more so. Now, such parts of the Old Testament have passed away as were clearly typical, and as such were fulfilled in Christ, like the bloody sacrifices and the orders

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and functions of the Levitical priesthood. But there are elements in that revelation which are neither typical nor temporary, but of the nature of permanent institutes of humanity. Such are the laws relating to time and money. These two things are broad, secular elements in the world's daily life. Can we suppose that a divine law would not legislate upon them? Certainly it would. And how has it done so? Of our time God requires one-seventh; of our means one-tenth.—FRANK O. BALLARD, D. D.

It was twenty-three centuries ago that God said to some of His children who had had doubts on this point, "Bring ye the whole tithe into the storehouse, that there may be meat in Mine house, and prove Me now herewith . . . if I will not open you the windows of heaven, and pour you out a blessing that there shall not be room enough to receive it." And it was twenty-six centuries ago that an experiment of this sort was fairly made among God's people. As a result of it the tithes lay in great heaps, beyond the ability of the Lord's priests to make use of them. "Then Hezekiah questioned with the priests and the Levites concerning the heaps. And Azariah, the chief priest of the house of Zadok, answered him, and said, Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed His people: and that which is left is this great store."

To-day, if all the Lord's people should bring in their tithes to the Lord's treasury, the money would lie in heaps waiting for new machinery to put it in motion. What do you think is the prospect of such a financial freshet in the religious channels of beneficence? Are you doing your share to bring it about?—*Sunday School Times*.

Some people, whose chief associates are their cattle and bank book, will, when they must leave them all behind, learn to their eternal sorrow the depths of meaning in Jesus' words, "Except a grain of wheat fall into the ground and die, it abideth *alone*." And how lonely they will be without their check books and ledgers. Their investments brought them no returns in friendship, in holy character, in love, in fellowship with God. Alone, alone, through eternity—*alone*; earthly investments brought no returns in heaven.—E. H. EBY.

"You will never win the world for Christ by your spare cash." This pregnant and suggestive sentence was spoken by Mr. George White, M. P., a few days ago in his forceful address before the United Kingdom Alliance, in the Free Trade Hall, Manchester. It is a timely utterance, and as true as it is timely. It is a saying worthy of being printed in letters of gold and hung up as a motto in every Christian household. And it might be reiterated with advantage from every pulpit in Christendom. "You will never win the world for Christ by your spare cash." We may interpret these words in two senses. We can never win the world for Christ by our "spare," meager, lean, narrow, calculating, eco-

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nomical measures; neither shall we win the world for Christ by our fag-ends of time and service; neither by our small change, nor stinted and ungenerous gifts.—O. P. GIFFORD, D. D.

Our stewardship is the truth emphasized by Christ in the parables of the Talents, the Pounds, and in other parts of His teaching.

Some Christians appear to have the idea that if they give one-tenth to God they thereby acquire the right to dispose of the remaining nine-tenths as they wish: but the fact that we must recognize is that all we have really and absolutely belongs to God, and that we must use *all* so as to please Him. We must also recognize the fact of God's providential, prospering hand. "What have we that we have not received?"—*Selected*.

So it is with God's claims upon us. He places His treasures in the hands of humanity, but requires that one-tenth shall be faithfully laid aside for His work. He teaches us the lesson that He requires this portion to be placed in His treasury. It is to be rendered to Him as His own; it is sacred, and it is to be used for sacred purposes,—for the support of those who carry the message of salvation to all parts of the world. He reserves this portion, that means may ever be flowing into His treasure-house, and that light and truth may be carried to those who are nigh and those who are afar off. By faithfully obeying this requirement we prove that we realize that all belongs to God.—H. R. JOHNSON.

Love must have some form of adequate expression. The giving of money is one very significant, for money is a vital part of our life. Love is not satisfied with that alone. Other forms of service are necessary, but this is important. Love speaks of the objects of its affection, love communes with its Lord, love sacrifices. *Love observes the law of tithes and offerings without feeling the pressure of legal obligation.* It is the very nature of love to give, and the law of proportionate giving presents a convenient method for its expression.—REV. E. E. URNER.

As I have worked and prayed over this theme the conviction has grown upon me that, in not fixing upon some proportion in giving and urging that upon every member, the Church has made the same mistake that she would have made had she not fixed upon one-seventh of every Christian's time, but had left every member free to set aside so much or so little of his time from business as might seem good in his own eyes. It is plain to all that, had not the early Christians set aside one day in seven for the worship and service of God and resolutely abstained from their ordinary work upon that day, Christianity would never have become one of the great world religions. It grows equally clear to me that were the Christians, along with the devotion of one-seventh of their time to the Lord, to set aside also one-tenth of their net income for His service, the world would be speedily evangelized.—BISHOP BASHFORD.

THE OTHER EXTREME.—Is it not reasonable to expect that Christians in this great missionary dispensation should give at least one-tenth of their

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income to the cause of God? The late Dr. Joseph Parker, of London, said in one of his sermons: "Now, if I were a constructor of congregational Churches, I would never allow any man to become a Church member until he pledged himself to give one-tenth of his income to Christ. It might reduce the Church roll, but it would increase the Church fire. Self-taxation in money, in service, sacrifice at some crucifying Calvary point, that is Christianity." Whilst we would not commend so drastic a measure as this, nevertheless we would urge most strongly the absolute necessity of a most thorough education of the people in the principles and obligations of Christian stewardship. The Churches of Christendom should introduce conscience and system and Bible teaching into their finances.—*Christian Steward.*

The following parody on Hamlet's soliloquy was found on the back of a bank pledge in a New Haven church. It is a true picture of the dead-beat too often to be found in the Lord's house:

"To pledge or not to pledge—that is the question.
Whether 't is nobler in a man
To take the gospel free and let another foot the bill,
Or sign a pledge and pay towards Church expenses!
To give, to pay—aye, there's the rub, *to pay*,—
When on the free-pew plan a man may have
A sitting free and take the gospel, too,
As though he paid, and none be aught the wiser
Save the Church Committee, who—
Most honorable men—can keep a secret!
"To err is human," and human, too, to buy
At cheapest rate. I'll take the gospel so!
For others do the same—a common rule!
I'm wise; I'll wait, not work—I'll pray, not pay,
And let the other fellow foot the bills,
And so I'll get the gospel free, you see."

—*The Church News.*

The kingdom of this world will not have become the kingdom of our Lord until the money power has been Christianized. What is needed is not simply an increased giving, an enlarged estimate of the "Lord's share," but a *radically different conception* of our relations to our possessions. Most Christian men need to discover that they are not proprietors, apportioning their own, but simply trustees or managers of God's property. All Christians would admit that there is a sense in which their all belongs to God, but deem it a very poetical sense, wholly unpractical and practically unreal. The great majority treat their possessions exactly as they would treat property, use their substance exactly as if it were their own. Christians generally hold that God has a thoroughly real claim on some portion of their income.—*JOSIAH STRONG, D. D.*

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“If all Christians tithed, what would be the result?” The evangelization of the world would soon follow the payment of this debt. The Government reports state that the income of every man, woman, and child in the United States is *fifty-five* cents a day. There are about thirty millions of Christians in this country. Let us tabulate their income and tithes: Number of Christians in the United States, 30,000,000; income of Christians in the United States, \$6,022,500,000; tithe due from Christians in the United States, \$602,250,000.—NEWS ITEM.

Contributions of all Churches and denominations of the United States amount to about \$120,000,000, or one-fifth of above estimate. What about the other \$480,000,000? Are we robbing God to this extent each year of the tithe alone, say nothing of free-will offerings?

Whatever may be the graces of the “up-to-date,” “twentieth-century” church, its members pay less for the support of religion than did the fathers of forty years ago. To church support and such benevolences as are reported in our statistical tables the average Presbyterian gave \$18.90 in 1870 while he gives but \$17.15 now, and the per capita deposits in the savings banks of the United States were only one-third what they are to-day.—DR. JENKINS.

LATEST FOREIGN MISSIONARY STATISTICS.

Prepared by Mr. I. W. Baker, of the Laymen’s Missionary Movement.

Society	Membership	Gifts	Average
United Presbyterian	135,205	\$335,645	\$2.48
Ref. Church in America	116,815	207,404	1.77
Pres. Church in U. S.....	282,000	452,000	1.60
Advent	25,000	34,887	1.39
Congregational	730,718	721,396	.98
Pres. in U. S. A.	1,311,819	1,285,125	.98
Protestant Episcopal	928,000	737,161	.79
Methodist Episcopal	3,156,804	2,190,318	.69
Baptist ,.....	1,342,199	824,575	.61
Methodist Episcopal (South),	1,835,000	881,520	.46
Disciples of Christ	1,300,000	520,000	.40
United Evangelical	73,551	28,120	.38
Lutheran, (Gen. Synod.)....	232,247	85,348	.36
Ref. Church in U. S;	297,110	108,673	.36
United Brethren	280,000	98,000	.35
Lutheran, (Gen. Council) ...	479,575	58,002	.12

The above statements of Dr. Jenkins and Mr. Baker, just made public, indicate that about fifteen times as much money is

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being applied toward local Church and home objects than are given for missions and evangelism. These figures do not indicate that in the devotion of money Christians are loving their neighbors as themselves, and this under the new dispensation all are reminded to do. But if all men were tithing their incomes, statistics would be different. The Church and Christian institutions would flourish and become dominant powers for righteousness, such as would make the world "sit up and take notice," and the great purposes of the Father would see such glorious culmination as would bring the greatest joy the earth has ever witnessed.

I believe every one should give *at the very least* one-tenth of all income to the Lord. I have done so for a number of years with pleasure and profit in every way. Many who would spurn to tithe their income for religious purposes, think they actually give more, but an accurate count would show that they do not. Moreover we are bound to give the first fruits of all to God. If we do not we shall suffer in some way, here or hereafter. *Covetousness fights the tithe.*—E. I. D. PEPPER, Editor *Christian Standard*.

Does any thoughtful man for a moment suppose that the Christian Church, with its overflowing treasury, is unable to finance such a campaign as that which has been outlined by the Laymen's Movement? Even an average of five dollars annually per member would furnish an aggregate of \$200,000,000 for the missionary enterprises of the Church at home and abroad. Reserving one-fourth of this amount for home missions, the remainder, \$150,000,000, would maintain an army of 75,000 missionaries in the foreign field at an expense of \$2,000 per annum for each man, including cost of buildings and other necessary equipment. This would supply one missionary to every 13,000 heathen. Is this an unreasonable proposition to submit in financing the great Kingdom of the Lord Jesus Christ? Would the exchequer of the Church be impoverished by embarking in such an enterprise? Most assuredly not.

Let Christians everywhere tithe their income, and let the rich supplement that tithe by liberal free-will offerings, and the above proposition would have ample financial backing.—*Christian Steward*.

If the Jew was bound by law to render to the Lord His tenth three or four times over, the Christian, who owes all he is and has to the Lord, is bound by love. The Christian is a steward entrusted with the manifold gifts of God, both temporal and spiritual, and it is required as it is expected of stewards that they will certainly have to give an account. In our judgment the next great revival of religion which sweeps over this land, if one ever does come, will be marked by a consecration of wealth

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to God and His cause in the earth. For either the wealth of God's people must be consecrated in a far greater degree than it is now, or it will prove a curse and a millstone about our necks.—*Independent*.

We should give a definite per cent of our income to the Lord's work. It should not be less than a tenth; many can and do give much more than this, but if all Christians should tithe their income there would be an abundance in the Lord's treasury. There are several denominations which could evangelize the world alone without the help of others, if all of their members would pay a tithe of that which the Lord has given them back into His treasury.

Indeed, there is one individual Church corporation in New York City that could evangelize the world alone if the money intrusted to it could be spent for that purpose. I know of some business and professional men who have put themselves on a good living salary and spend all the rest of their income for the furtherance of the gospel.—*DR. JAMES R. PRATT*.

God issues an explicit challenge to His people in language that ought to inspire confidence and faith: "Bring ye the whole tithe into the storehouse, that there may be meat in Mine house and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it."

Does God mean what He says? Undoubtedly He does. And no one ever accepted of His challenge without reaping the reward of obedience.

But let us bear in mind that the promise in this Scripture is never fulfilled in answer to prayer. It is fulfilled on a practical cash basis. The Divine challenge is only made good in response to the bringing of the whole tithe into the storehouse. The essential condition complied with, God gives us the pledge of His own eternal word that we shall be the gainers and not the losers by obedience to His great property law. A formidable array of testimony could be produced to show how true God is to His own challenge.—*REV. R. W. WOODSWORTH*.

1. The Christian belongs to God—spirit, soul, and body—in all powers and possibilities.

2. All that the Christian has is to be used with an eye single to the glory of God in the accomplishment of His purposes.

Applying these principles, how should a Christian deal with his money? Of whatever income he obtains, he should say, "This belongs to the Master. I am to discover by honest calculation how much I need for the proper maintenance of my life and home, that both may continue to glorify God. All the rest is to be devoted, as He shall direct, for the extension of His Kingdom among men."—*REV. G. CAMPBELL MORGAN*.

The great peril of the age is the money peril; men are money mad, the Ship of State is driving on the reefs, men are marketed in the street

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at money values; the Church should cast the anchor of the tithe; one-tenth given weekly for God will keep the soul from covetousness. As the Sabbath keeps all time sacred, so the tenth would keep all money sacred. The tithe will cure the nation of blood-poisoning. "No covetous man can see the Kingdom of heaven." The tithe is God's cure for covetousness. No man can pay God the weekly tithe and be blasted by covetousness.—DR. GIFFORD.

Opposition to the tithe, these days, usually means the person so opposing does not pay to the Church even one-tenth. Such person should be made to blush by the example of the Jew and heathen.—J. M. STANFIELD.

There is an old parable of the man who had a pond of water on his land. He was always hoarding water, turning every little ditch into his pond, setting tubs and buckets under every eave and spout, and carrying water to put into it. He envied even the birds what they drank, fearing lest some day the pond would be dry and he would perish of thirst. But coming one day with an unusually heavy load of water, he slipped, and fell into his pond, and was drowned. There are many men who are hoarding and pouring into the pond of their material wealth, who at last will be overwhelmed in its waters. It is not the pond which never gives, but the stream which does nothing but give, and looks as if it would soon run itself away, that is constantly replenished and is kept pure, sparkling, and bright.—REV. C. W. HARSHMAN.

The Bible says, "Seek ye first the Kingdom of God and His righteousness." I do not see how a man can do this effectually unless he is willing to render to God his whole life unreservedly. This includes, of course, the consecration of all he is and all he has. No man, unless he be unsaved or uninstructed, can be a fully consecrated Christian who does not render to God not only the tithe of his income, this is only part of the duty; but he must render unto Him his heart and life service. Covetousness will keep many a man away from a full, complete salvation. Tithing has saved many a man from a selfish life. It ought to be regarded not a duty only, but a privilege to devote the tithe or tenth of our income to the service of God.—ANDREW J. DIDDLE, Teacher of the largest Presbyterian Men's Bible Class in Indianapolis.

May we call especial attention of our readers to the reference made in Chapter VI to the life of the late Samuel P. Harbison, of Pittsburg, a prominent business man and Christian layman, who not only tithed his income but gave away a generous fortune in free-will offerings and bestowals. Notice especially what Mr. Harbison has said in his last will and testament.

CHAPTER XII

REVIVAL OF CHRISTIAN STEWARDSHIP

PRAYER.—This, too, we pray Thee, that the reflex influence of our own country may be such that every pastor shall find before him new life coming in, find that this great sweeping current of God shall flow through all the world, causing every man to find his discipleship, to seek first the Kingdom of God and His righteousness. All this grant, O God, that in saving the world we shall save our own country from commercialism and materialism, and from all the influences that will make men think secondary things, putting Christ first and His kingdom paramount above everything else in our lives.—DR. S. S. HOUGH, at Missionary Congress.

In this closing chapter we desire to note some of the evidences pointing to a revival in giving such as Dr. Horace Bushnell predicted when he said:

“One more revival, only one more, is needed—the revival of Christian stewardship; the consecration of the money power of the Church to God; and when that revival comes, the Kingdom of God will come in a day; you can no more prevent it than you can hold back the tides of the ocean.”

The seed sowing, the preaching and teaching of the Bible standards of stewardship, must be more earnestly pursued, even though much progress has been made in the past twenty years in bringing the subject to the attention of the people. Rev. Harshman, in one of his latest tracts on tithing, says very correctly:

“Not only has there been a lack in the amount of instruction, but such teaching as has been given has not always been wise, and sometimes has been so indefinite as to accomplish little good. Men have been told that they ought to give, that they ought to give more than they do, that the amounts given are shamefully small and inadequate to the demand; and that a high law re-

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quires all. And yet they are left in as much uncertainty as ever as to the amount *they* ought to give.

“A new movement has already started that has in it great promise. It aims to instruct men and persuade them to adopt the Bible rule of proportionate giving. Within the last few years it has been frequently discussed in various assemblies, and the Society of Christian Endeavor, the Baptist Young People’s Union, the Epworth League, and other organizations have inaugurated campaigns and are circulating pledges among young people to give proportionately at least one-tenth of their net income.”

A great duty as well as responsibility rests upon the minister in the matter of enlightening the laity on the subject of the tithe and Christian stewardship. And if in the past it may not have seemed wise or opportune, surely the time has come when the laity full-handed in earthly possessions and ready to do her full duty should receive such instruction as will spiritualize the man as well as his income and possessions.

The late Bishop C. C. McCabe, commenting on the success of Wesley Chapel, Cincinnati, Ohio, for fifteen years a tithing Church, said at a Methodist Conference: “O for ten men in each Conference like (Revs.) J. W. Magruder and Gervaise Roughton, of Cincinnati Conference, who will cease talking and just do it! By God’s help I will get them into it as fast as I can.” The good Bishop’s work is still going on. According to Bishop Berry the Methodist Church of the United States gave \$49,000,000 to all causes last year, only \$15,000,000 of which amount was used for the support of the Churches and ministry.

No layman will be moved or much enthused to devote a tenth of his income toward the Church or religious purposes if an appeal comes to him, as so often occurs, that a deficit exists requiring a half cent per member increase in order to pay it. Tithing would do away with the need of such appeals, and the proper presentation of the subject of Christian stewardship would constantly create an advance reserve of consecrated money that would meet all demands of Church and missionary enterprise,

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and at the same time make of the giver a doubly consecrated and far more unselfish and useful man.

Bishop McDowell at the recent Laymen's Missionary Congress in the Auditorium, Chicago, expressed himself thus:

"There is an occasional man who has not submitted himself to Jesus Christ for a perfect salvation. It is so easy to withhold part of the life. He has saved the feelings of some, and those whose feelings He has saved usually do not save the feelings of others. He has partially saved the thoughts of some; others have submitted other portions of themselves to Him, but it is clear that Jesus Christ intended to make a Christlike man out of every man He got hold of. And a Christlike man is a man who is saved by Jesus Christ *in all that he is, and in all that he does, and in all that he has.*"

And further on in the Bishop's address he continues:

"And that means among other things that we must take the third step in the matter of spiritual preparation, which is the step of intercessory prayer to the point of agony in behalf of the world for which Christ died, and for which Christ lives forever. I more than half suspect that a lot of the prayer for missions has missed its point, because it has not been very concrete.

"It does not especially stir our hearts just to pray for a cause. I had an old brother in one of my Churches once, who had a very convenient list of high-sounding phrases that he knew how to put together, sometimes in one order and sometimes in another, in the weekly prayer meeting. But always somewhere in the course of the prayer he would ask that the Lord would "Bless the cause of missions, from the heads of the rivers to the ends of the earth." I think he did not know much about geography, but that was a good phrase, and like many other good phrases it kept a permanent place in the good man's prayer. But when it came to the contribution for spreading the gospel 'from the heads of the rivers to the ends of the earth,' wherever that was, the prayer was always conveniently forgotten. Now, the spiritual preparation for helping Christ to save the world will make missionary praying a good deal more concrete and personal than that."

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The Bishop has touched upon a vital point. Professing to be Christ's must be accompanied with prayer and consecration of self and possessions, and it seems to us it should be made clear to the laity what God requires regarding the religious use of property so that their prayers and gifts may become "concrete" and available week by week as God hath prospered.

Recently the author requested an expression from Rev. Dr. F. E. Taylor, pastor of the First Baptist Church, Indianapolis, regarding tithing. Two members of his Church laid \$5,000 each upon the Church plate last Christmas morning. You will not wonder at such an occurrence when you read the following letter from Dr. Taylor, showing this pastor's devotion to the tithe principle:

"DEAR MR. BROWN: In answer to your request let me say that all of my Christian life I have practiced tithing, and have found it a rare blessing to my soul. We must be just as definite with God as He is with us. Of course the tithe ought to be the minimum; indeed, any one who persistently practices tithing will soon find that the tithe is not enough, and will desire and love to give much more. The definite setting aside of a certain amount of our income for God inspires faith, creates love, and engenders enthusiasm for the cause of Christ. I have never known a tithing Christian to be indifferent or careless about Church attendance, the winning of souls, or the study of the Bible. God is always definite in all of His promises. Let us be definite in response to His appeal to our generosity as set forth in the Word."

Dr. Taylor on a recent occasion invited a prominent minister of another denomination to preach in his pulpit to a large congregation on the tithe, and is not backward in acknowledging this truth either in practice or in teaching.

Conferences, Synods, and Assemblies are urging as never before "the preaching of special sermons at different times throughout the year on the doctrine of Christian stewardship, the duty and reward of honoring God with our substance, the object being the permanent indoctrination of the Church in a much neglected branch of knowledge closely connected with spiritual benefit." The following comments and notes of valuable infor-

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mation are given, hoping that they may be used of God in helping those who preach and teach to see the need of a fuller consecration and deeper interest in the speedy evangelization of the world:

Dr. Robert E. Speer, at the Missionary Congress, said: "The task is too big for any one body of Christians to undertake alone, as the late Bishop of London said to my friend, Mr. H. T. Gardiner. It is a task in which all Christians must join themselves together. And even if any one denomination were strong enough, giving it a couple of centuries to evangelize the world, we can not wait for it. These multitudes are passing away. They have a right to know, before they go, of the Savior who died for them, as well as for us, and no one denomination has any right to claim all these generations to compass in its own denominational name. The need is too urgent."

Because of its remarkable import and value we call especial attention to the following report of Commission (VI) of the World's Missionary Congress, Edinburgh. It reveals some startling facts that the Church at large needs to know.

WORLD'S MISSIONARY CONGRESS, 1910.

[Extracts from report of Commission to Consider Missionary Problems in Relation to the Non-Christian World.—"Home Base," Vol. 7.]

The success of foreign missions largely depends upon the financial support it receives and upon the candidates available for appointment. The investigation by this Commission reveals the fact that there is not a leading Missionary Society in Europe or America that is properly supported. In the judgment of the officers of all of these societies, work that ought to be done is left undone, open doors are unentered, and even what has been begun is often disastrously neglected because of the insufficiency of the financial support. This is a condition that confronts the great missionary societies of the world to-day.

"In the United States and Canada several denominations have made announcement of the amount of money they require each year to accomplish the task of evangelization to which they have

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set their hand. These represent from two to six or seven times the total present receipts of the respective societies."

It must be evident that missions can not reach the height of their success until every member of every local Church or parish contributes to this work to the extent of his ability. Until such general interest and support is secured the Church as a whole will not be doing its duty in carrying the gospel of Christ to the nations of the earth. While many missionary societies have set before them the ideal of securing an adequate gift, not only from every congregation but from every member in each congregation, this standard has not been reached or even approached.

In some of the denominations in the United States from one-tenth to one-third of the local Churches have no share in the foreign missionary work of the denomination. One of the extreme cases, which is acknowledged to be unusual, is the case of a single denomination containing 21,291 congregations, of which 10,118 gave nothing last year for the support of the foreign missionary work. It is not surprising, therefore, that the average giving per capita for foreign missions for that entire denomination last year was only \$.22, or less than one shilling.

Taking twenty of the leading denominations of the United States whose returns are the most complete, we find that the living members of these denominations together gave last year for the support of their own work, and for the propagation of the gospel in the United States, an average of \$11.40 per member, and that the same constituency gave for foreign missionary work an average of a fraction over \$.72—about three shillings—per member. In making this estimate, the amount given for interdenominational efforts both at home and abroad is not included.

There is no missionary society that does not feel the importance of having the young people in the Sunday schools and in the Young People's Unions and Societies so trained that they will in early youth form the habit of giving for missions. This

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subject has been touched upon in another part of this Report. In the practical application of this idea to the Sunday schools and young people, there is general agreement *that no ideal method for accomplishing this has yet been discovered*. Here is a broad and fruitful field for investigation and study. It is only by holding the young loyal to the cause that we can ever expect a loyal Church in the future.

One secretary of a society states that the appeal to humanitarian instincts frequently secured the best results financially. Among the more casual motives of which mention is made are an intellectual interest in foreign countries, the belief that missions promote commerce, and are a "paying investment," and a general feeling that it is the correct thing to support work undertaken by the Church.

It has to be borne in mind that even when a right motive for giving has been supplied, it is necessary that definite steps should be taken to establish and maintain the habit of giving.

There are vast resources in the Church for the evangelization of the world that have not yet been made available, but which should be and may be brought into the treasury of the Lord. *It is the privilege and the duty of those who are engaged in the work of missions so to plan that proportionate giving shall be the rule of the Church and not the exception.*

After this survey of the work of the foreign missionary societies the conditions under which they labor and the methods used for accomplishing the ends of their organization, the Sixth Commission begs leave to present these conclusions to which their investigations have led its members.

The Protestant missionary societies of Christendom through their representatives in this Conference have for the first time given themselves to the careful and comprehensive study of the problem of the evangelization of the entire non-Christian world. In round numbers 1,000,000,000 of the human race are yet to accept the message of salvation through Jesus Christ. Among these

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vast populations it is our task to establish not only the Christian Church, but those institutions of Christianity by which the Church shall be perpetuated.

The Church of Christ in all its branches represented in this Conference has at its command resources for the completion of this work possessed at no other period in its history. Its membership is larger, its knowledge of the needs and opportunities more thorough, its experience is riper than at any previous period. At the same time the material wealth in the possession of the membership of the Church has been increasing at a rate far in excess of the increase of gifts for the support of missions.

Yet we desire to record our strong conviction that all of them must fail unless they represent first and always the Divine Spirit working through human instruments. There can be no forward movement in missions, no revival of interest, no new era of giving, no great offering of life, except as these are attained through a deepening and broadening of the spiritual life of the leaders of the Church, and a real spiritual revival among the members. New methods, attractive literature, widespread cultivation, and appeals for volunteers can accomplish nothing unless begun, continued, and completed in prayer, and permeated from first to last with the Holy Spirit of God.

The evidence before the Commission is clear and convincing that the great majority of the men of the Churches have not heretofore recognized their responsibility, or contributed in proportion to their ability to this supreme work of the Church. There is evidence that the men of the Churches are willing to do large things, that they are willing adequately to finance the missionary enterprise, if the matter can be presented to them in a way that will carry their judgment and command their confidence.

In the light then of the findings and recommendations set out so ably and reverently by the Commission, are we not brought

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anew to see how far short the Churches in the States are from meeting the demands made upon them for evangelizing the world? In prayer, in service, and in the fuller consecration of means all Christians should be called and enlisted. A new, earnest, and business-like devotion to God's prescribed methods of financing His kingdom can not be left out of the future plans of the Church, if the world is soon to be brought to Christ, and its membership saved, as well, from covetousness and materialism.

A revival in Christian stewardship is not an impossibility. It can be brought about and it will be when, led by the Spirit of God, pastors and officers of the Churches set their hearts upon bringing it about, and earnestly and persistently pray and work for it.

The pastor stands at the pivotal point in this crisis. The Church will be largely what he, under God, makes it. If the Church of Jesus Christ fails now to advance to a new endeavor, to conquer the world for Christ, the pastors will be largely responsible. We have come to a time when some clarion call to the Christian ministry needs to be sounded all along the lines until God's servants are stirred to faithfulness and zeal in declaring to Christian people the whole counsel of God concerning the stewardship of money. Neither fear nor false modesty should be permitted for a single moment to cause the minister of the gospel to be silent on this question.—DR. C. A. COOK.

So it is with many men who receive all the benefits a Church can bestow in a well-ordered community, and never pay a penny toward its support, nor lift a finger to carry on its work. Every needy man, woman, and child in the remotest corner of the world; every cripple in a hospital at home; every orphan and outcast who might or would be helped if the Church had more power and wealth at its disposal; every good cause that needs assistance; every wrong that needs resistance,—appeals to the young man to throw in his lot with the Church to make it nobler, purer, more efficient in righting this old world's wrongs and hastening the coming of the better day.—FRANCIS E. CLARK, D. D.

If we are truly Christians, we are a redeemed people, bought with a price, and the price is the precious blood of Christ.

If we belong to Christ by God's covenant, we are bound to Him and all that we have is His.

If we have time and strength, these are His.

If we are in the possession of money we must hold it as stewards for Him, and the very least we could do would be to give at least one-tenth of it for the advancement of His Kingdom. As a matter of fact, we have

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not begun to give until we have given beyond the tenth. Mr. Moody said we ought to give until it hurts; but the fine thing about that is, the moment it begins to hurt we experience the true satisfaction, which only comes when we are faithful to Him.—J. WILBUR CHAPMAN, D. D.

But as a set-off to this picture as to what would then happen, let me quote some words of Canon E. A. Stuart spoken at the Students' Missionary Conference: "I say it deliberately, I say it with shame, but I believe, nevertheless, it is true—that there is no single religion in the world whose followers give so little to their religion as do those who follow the religion of Jesus Christ. I believe the idolator gives far more."—REV. H. W. HINDE.

Rev. S. B. Shaw, of Grand Rapids, in his valuable book entitled "God's Financial Plan; or, Temporal Prosperity the Result of Faithful Stewardship," begins the introduction to his book in these words:

This book is the outgrowth of over twenty years' experience as an evangelist among God's people of various denominations. During all these years we have been grieved at the covetousness and worldliness manifested among professed Christians. Multitudes in the various Churches have, through unbelief, resorted to unscriptural methods of raising money for God's work, or have left God's cause to languish for lack of financial support. Seeing this sad state of affairs and finding God's Word full of precious promises for temporal prosperity, and realizing the ignorance and blindness which prevail regarding God's financial plan for the support of His Kingdom, and longing to see others enjoy the blessings of a consecrated life of trust, we have recorded the convictions of our own heart and sought to make plain the teaching of Scripture on this subject.

It would seem that when we consider the goodness of God to the children of men, and especially to those who claim salvation through the sacrifice of His Son, that we ought to give back a great deal to God in return for His goodness to us. Is it too much to give back to God one-tenth of what He gives to us? What we greatly need is that the heads of families in our Churches, and the young men and the young women on salaries in our Churches, should consecrate one-tenth of their incomes for the Lord's work.

I have noticed much apathy and indifference for the cause of the home Church, also the cause of missions at home and abroad. I believe our people need a campaign of education along the line of tithing, and I trust at no distant date the leaders of our denomination and great societies will see fit to put in the field men to take up this work and push

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it aggressively until the greater portion of our heads of families and our young people on salaries are tithing their incomes for the Lord.—REV. J. W. CARPENTER.

Let us return to the teaching of Holy Scripture and, for sixteen hundred years, of the catholic or universal Christian Church, to the effect that God's claim of at least a tenth should be regarded as the first claim upon every Christian's income.

Tithe-paying, my fellow-Churchmen, is of God: a great many of man's substitutes therefor are of the devil. Some of God's earliest saints paid Him tithe before the Bible was written; and when God began to write His will for the direction of His people He announced what many think was intended to stand perpetually, and what a master in chancery, speaking before me, has called "an unrepealed enactment." "All the tithe of the land . . . is the Lord's: it is holy unto the Lord" (Lev. 27: 20).—DR. LANSDALL.

An unusual and interesting question has been raised in Fayetteville, Ark., where a number of business firms petitioned the city council as follows:

"Some of the numerous Church organizations are in the habit on certain days—days when there are many people in the city from the country—of carrying on the restaurant business, and without having paid any privilege tax to the city, and to the detriment of the business of such of your citizens and petitioners as are engaged in the hotel and restaurant business.

"This, we submit, is not a square deal. We, therefore, pray that your honorable body, being the representatives of all the citizens of the city of Fayetteville, do so amend the ordinances as to make the burden of taxation bear alike on all the citizens of our city, either by taxing said Church organizations so carrying on the restaurant business, or by repealing the ordinance taxing hotels and restaurants."—*Herald and Presbyter*.

Why should we ministers of the Word be backward to occupy ground on the subject of tithing which was held by Chrysostom, Ambrose, and St. Augustine, by Knox, Owen, and Chalmers, by Grotius, John Ruskin, and Max Müller? We are craving a revival of evangelism and hungering for the conversion of souls in the beginning of the twentieth century. What road so certain to this blessing as to take God's own promise by the handle and "bring all the tithes into the storehouse, that there may be meat in Mine house," believing that, having fulfilled the conditions, He stands ready on His part to open the windows of heaven and pour us out a blessing until there shall not be room enough to receive it.

As we view the material prosperity around us we are smitten with

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a sad surprise to find that amidst all this plenty the house of God lieth waste. The Church is a beggar, not a giver. She ekes out a precarious existence upon the scraps and leavings of a luxury which is vitiating the life of her people. Her financing devices to raise the wind are "the butt of many a flinty joke." Her credit is poor; her debts are multiplied; her revenues uncertain.

How different all this would be were God's people patiently and lovingly engaged in the practice of proportionate giving according to the Bible measure. What spiritual joy would attend the consecration of our substance! How the credit of God's house would look up! What strength and certainty would be imparted to all our onward movements! How streams of beneficence would begin to flow like mighty rivers to make glad the city of God! How infidelity and scoffing would hang its head! How speedy would be the evangelization of the world.—*From address of Chairman Systematic Beneficence Committee to Indiana Synod.*

The budget idea has grown out of this thought. Churches to-day that recognize their whole responsibility to the world are adopting a budget for missionary purposes just the same as a budget for local Church expenses. The Church is recognizing the moral obligation of raising the missionary budget just the same as the Church expense budget. But we must go a step further. There will be no difficulty in raising both budgets and having all the money needed for carrying on our work when the Churches adopt tithing as the least percentage any member should contribute.—*Pacific Baptist.*

A new style of benevolence the whole Church must exhibit, or the world will never be converted. Sad it is to think of missionary operations curtailed in time past, of children sent back to heathenism, of moral wastes unvisited and unrepaired, of imploring cries for tracts and Bibles and the living teacher, which the Church has yet but partially answered. Children of the living God, blood-bought ones, lay these things to heart. Withhold not from the cause you profess to love your silver and gold. It is all the Lord's, as you are; for "the earth is His, and the fullness thereof."—REV. ASA D. SMITH, D. D.

After spending one Sunday morning on the subject of the tithe, a rich brother, not noted for his large giving, shook my hand heartily and said, "That was a good talk." I replied, "It's a great deal better when you do it." So I say, in conclusion, whatever you may think, hear, or read on this subject, remember, "it's a great deal better when you do it." "The proof of the pudding is in the eating." "Prove all things; hold fast that which is good."—G. L. WHARTON.

This revival of interest in the tithe has come at a most opportune moment. The Church of the exalted Christ has before it unprecedented op-

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portunities for world evangelization. Every nation stands with a beckoning hand, saying to the herald of the Cross, "Come in and possess the land." The Church of God lacks neither men nor money to fulfill its divinely appointed task of preaching the gospel to every creature in its generation. We lack the spirit on the part of the majority of individuals in the Church which will consecrate its wealth to the Master's use. Back of the paying of a tithe of one's income to God is the spirit that recognizes God's ownership and man's stewardship. Perhaps we can say to this tithe movement what Mordecai said to Esther of old, "Who knoweth whether thou art not come to the kingdom for such a time as this."—REV. A. B. STRICKLAND.

One-tenth of the income of God's people consecrated to the service of Christ would effectually solve the financial problems in all our Churches and in the work of His Kingdom throughout the world. It would not only relieve the great and constant strain, but would actually double, if not quadruple, the work now being done.—REV. W. A. AYRES.

Are we returning to God a tithe of our increase as a sign of our gratitude to Him and as a proof of our willingness to obey Him? There was never an hour in the history of the Church when consecrated money could accomplish more in furthering the cause of Christ than right now. Hundreds of young men and women have offered themselves for Christian service at home and abroad, but they must be rejected because there is not sufficient money to sustain them. Hundreds of missionaries on home and foreign fields could multiply their power and efficiency if they had the money to build institutions for industrial and mental and spiritual training, and employ native helpers to act as lay workers, Bible readers, etc. The evangelistic spirit is rife. It has quickened the hearts of millions, but it has not yet touched the pocketbook. What is the result? The work of the Kingdom lags for lack of means to make it more effective.

We need the co-operation of every consecrated Christian who will do something for the advance of God's Kingdom among men. First, it requires mighty and united prayer. But prayer is not enough. We owe God at least a tithe of our annual increase.

Will a man rob God? Not many will do so when they realize that what they have is not theirs, but His in trust, and that what they give for His cause is all that will be permanently theirs in the great day of accounting, when we must make report of our stewardship.—*Ram's Horn*.

Among the topics arranged for the Week of Prayer in all Churches by the Evangelical Alliance is one calling for prayer

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that the tithe may be restored to its rightful place in our worship. It reads as follows:

For Wednesday, January 4, 1911: Foreign Missions. Prayer for the bringing of the due tithes into God's treasure-house, and the promised outpouring of the heavenly blessing; for divine wisdom in meeting and winning the believers in faiths other than Christian; and for a zeal in the hearts of Christians at home as well as in the hearts of the heralds abroad, as pure and flaming and steadfast as marked the early disciples who carried the gospel to the ends of the then known world.

The Church honors its rich conspicuously. The wealthy Presbyterian, Episcopalian, or Baptist finds himself in the high places of the denomination without conscious effort. No rich man need wait long in any community without being fitted with a Church membership modified to suit his limitations.

But this will eventually be changed. Stewardship will be a synonym for righteousness equally with temperance, and no member of Christ's Church will be considered in covenant fellowship who does not live simply and with true and apparent self-sacrifice. With a world unevangelized the Church will soon see, provided it progresses at all, that a rich man is a moral danger to its membership unless he is a steward of Christ, and that a poor man who does not recognize his stewardship is equally opposed to the recognized will of Christ.—JOHN MARVIN DEAN, in *Pacific Baptist*.

The man who begins to tithe will have at least six genuine surprises. He will be surprised (1) at the amount of money he has for the Lord's work; (2) at the deepening of his spiritual life in paying the tithe; (3) at the ease in meeting his own obligations with the nine-tenths with God's blessing; (4) at the ease in going on from one-tenth to larger giving; (5) at the preparation this gives to be a faithful wise steward over the nine-tenths that remain; (6) at himself in not adopting the Biblical plan sooner.—REV. DANIEL G. DUNKIN.

Mr. Gladstone, when writing to the Secretary of the Systematic Benevolence Society, said:

"I think the object of the society (which I understand to be, inducing men to give at least *some fixed proportion of their incomes*, such as their several cases may permit, to purposes of charity and religion) is one that may be legitimately adopted by all Christians, *with the greatest and most beneficial consequences*. And, although it is the religious character and effect of such a proceeding that has the first-claim attention, I for one believe its results would be no less advantageous in a *social*, and likewise *economical*, point of view."

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An opinion like this from a layman whose environment so well qualified him to judge, ought to be worth attention. Mr. Gladstone, I am told by a member of his family, was sadly aware of the stinginess of many rich and great people. Also, as a statesman he possessed ample opportunities of knowing the insufficiency and inadequacy of parliamentary legislation for moral purposes; whilst his lifelong recognition of the duty of setting aside not less than a tenth of his income for charity might have suggested to him the value of the practice as an antidote or a remedy for much of the selfishness that mars the character of so many of our countrymen.—HENRY LANSDSELL, D. D.

No one can possibly deny that tithing would give us all the money needed for carrying on the King's business, at home and abroad. The pastors are the ones to lead and instruct their Churches in these matters. It is up to us, brethren, to impress our Churches with the fact that the field is the whole world, that it is as much our business to carry on mission work as it is to maintain the local Church, and if we want money for the work to be done we may have it when our people get to tithing. When every pastor and every Church not only believes in but adopts this financial method, we can reduce our secretarial forces and put more money into the actual work of the Kingdom. Until that time secretaries will be needed to furnish inspiration and information and to go about stirring up pastors and Churches to do their duty.—REV. J. WHITCOMB BROUGHNER, D. D.

The more I study the financial problem of our religious life, the more am I convinced that the only solution is in the adoption of some system of proportionate laying aside for the Lord's work—not in the promulgation of an indefinite doctrine of stewardship, but in something definite and exact. So far nothing has been discovered so satisfactory as tithing. It has the threefold advantage of being Scriptural, reasonable, and tried. Individuals have tested it. Churches have surprised themselves and all who know them, by their prosperity under its working. My experience and observations warrant me in believing that the adoption of tithing would give our denomination the greatest forward impetus that it has ever known. A successful campaign for the tithes would mean more than any other revival we could have.—ALEXANDER BLACKBURN.

When wealth is consecrated by its possessor to the extension of Christ's Kingdom; to relieve the distresses of the needy; to the elevation of the downtrodden; to the building and equipping of hospitals and asylums for the sick, the crippled, the blind, the aged, the insane, and those deprived of hearing and speech; to the instruction of the ignorant; to the erection and support of institutes in which indigent youth may gain valuable information in mechanics and the arts; or to the endowment of

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those schools of learning which lie at the foundation of a nation's prosperity,—it affords the liveliest satisfaction to the mind and is often a powerful educator of the heart.

By its use for these and kindred objects that which, when covetously withheld or ignobly used, is blightinglly characterized in Scripture as “uncertain riches,” “mammon,” “filthy lucre,” “the accursed thing,” “carnal things,” “corrupted riches,” “cankered gold and silver,” is transmuted by a divine alchemy into blessings rich and varied, first to those who give, and next to those who receive.—J. F. WYCKOFF.

About a year ago there appeared in the *Record* an unsigned article, headed “The Pause.” In this article it was asserted that there was, not merely with regard to any one society, a pause in missionary progress, and the writer declared, in solemn and serious words, “It is worth the while of God—be it reverently spoken—to keep the world waiting, if thereby the Church's ideal of service can be raised.”

He meant, if I take it correctly, that it is worth the while of God to keep the world waiting if thereby the Church may be taught some lesson that would render her work afterwards more fruitful.

Twelve months have passed—and more—and the pause continues. Is the world still waiting—is *God* still waiting—for us, as a Church, to learn something that He would teach us? something that would hereafter make our work bring forth more fruit? “Every branch that beareth fruit, He purgeth it, that it may bring forth more fruit.”

The suggestion of this paper is one which the writer believes is a lesson God is at this time seeking to teach through the deficits—and it is not too much to say that if this is the lesson, and we learn it, money deficits will at once become a thing of the past.—REV. H. W. HINDE, Vicar.

Many pastors see the evil that results from worldly ways of raising money, and in most every Church there are a few that are sufficiently acquainted with God to see the wrong that is done by courting the world for the sake of gain. One of the first steps in the wrong direction made by many pastors is by taking so many unsaved people into the Church. Churches that are filled up with worldly-minded people that know nothing of saving grace will, of course, resort to worldly and carnal methods not only in providing for the temporal needs of the Church, but they will also resort to unscriptural ways of worship. God's ancient Church was cursed by bringing the uncircumcised into the sanctuary to take part in religious worship simply because they had talent and culture in music. The Scriptural method is to preach the law and the gospel and show people not only their duty but their privilege in giving to God their earthly substance. Who is to blame for this great darkness in the Church?

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Are not many of God's ministers to blame for not showing the people God's financial plan for man's happiness and prosperity?—REV. S. B. SHAW.

The last months of John Wesley's life were spent in vehemently warning the Methodist societies against the love of money. Wesley prophesied that if Methodism were ever destroyed it would be destroyed by mammonism? It is high time for all the successors of Wesley to echo his fearless warnings.—*Christian Steward*.

Above all, the pastor should be faithful in his work of instructing his people concerning their duty in regard to this subject. Many of them are laboring under the impression that giving means charity, and that charity is something they may exercise or not, as they feel inclined. This whole subject is most woefully misunderstood. Too many seem to have no sort of an idea of Christian stewardship. They call their goods their own, and if they render one-quarter of one per cent of the increase to the Lord, they think it giving.

When Noah offered upon the altar one of every kind of clean animals, an offering unto the Lord, the Sacred Word informs us that the Lord smelled a sweet savor. Immediately upon the sacrifice there followed with significance the promise of abundance. (See Malachi 3.)—REV. C. J. POPE.

The time has come in our denominational life to change our policy, and it is up to the preachers, teachers, and the denominational press. Let us agitate this question, and never give the individual Church member any rest until he gets right. I believe the *Pacific Baptist* should take the lead in this movement. When all the tithes are brought into the storehouse there will be meat in the Lord's house and to spare, and not only that, but there will be such a revival of good old-fashioned religion as the world never saw; but it will never come until then.—E. M. RUNYAN.

Some one has said this would work a hardship on the poor. In all my experience I have yet to find a poor man who objected to tithing. It is usually some rich brother who makes a plea for the poor man. The next time this happens I am going to ask the rich man to produce the poor friend for whom he is pleading. It is too often an excuse by which the rich try to hide behind the poor.—J. W. BROUGHNER, D. D.

The early teachings of God to the human race, as far back as the days of Abraham, I understand to indicate that a tenth of our income belongs to God as our Father and King. The rule is as appropriate now as it ever was. We ought to give beyond that; but one-tenth of our income, I take it, is not ours to keep. Withholding it, we shall come to see by and by, is emblezzling trust funds.—WILBUR F. CRAFTS.

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THE DEVELOPMENT OF CHRISTIAN GRACES.

The great purpose of every child of God, so far as his own heart is concerned, should be the development of the Christian graces of his heart. If he does not grow in grace and into a fuller likeness of Jesus Christ with the passing of the years, there is something wrong. This is the command of 2 Peter 3: 18, "But grow in grace and in the knowledge of our Lord Jesus Christ." But how can this be done? I answer by a more complete obedience to the two great commands of God's Word.

These commands are "GO" and "GIVE." The spirit of Missions will deepen the work of grace in the heart as one responds to the Divine command "GO." I have never known a missionary-spirited person in whose heart there was not going on a *deep and sweet* work of grace. Why not then the same be true by a response to the other great command, "GIVE?" It is true. God has but one plan of *financing* the work of His Kingdom; hence there is but one Scriptural way in which we can comply with this second command, "Give," viz., the TITHE." And he who is as obedient in this as in the other will find a still deeper work of grace going on in his heart.

This is a subject to which I have given much prayerful thought and have had a number of opportunities of observing during my fifteen years' ministry, and I am fully persuaded that a loving obedience to God's command in the devotion of a "*Tithe*" is one of the very best means to a fuller likeness of the Lord Jesus Christ in human character.

My brother, try it, test it out for yourself, and find, with satisfaction, the joy resulting from obedience to this already too long neglected command.—CHAS P. FOREMAN, D. D.

If we are to have a clean government, if we are to have honest finance, not merely in Wall Street, but in any part of America, if we are to enjoy those rights inalienable with which our Declaration of Independence says that our Creator endowed us, we must get back to definite religious teaching as a part of our children's education, in the home and elsewhere. Not billion dollar Congresses or gigantic crops make for the true advance of a people. Now, as ever, righteousness exalteth a nation. We have had enough of quack religions and political cure-alls. Let us get back to the Ten Commandments, and the fear of the Lord, which is the beginning of wisdom.—*The Wall Street Journal*.

What is needed for the forwarding of the Kingdom of God in the earth is the widow's "mite" plus the "might" of the millionaire.—DR. BALLARD.

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NEWSPAPER ITEMS.

The following are but a few of many references that might be made showing that men entrusted in the Providence of God with extensive business interests and estates are studying conditions and seeking opportunity to rightly devote and apply some good part of their incomes and accumulations toward the improvement of humanity spiritually, educationally, morally, and physically. It is a hopeful sign that the number of such benefactors are multiplying in our land, and that it is being deemed a privilege by men and women of wealth to bestow with increasing devotion some good part of their incomes for the uplift of their fellow-men.

Such men are indeed stewards of God's bounties, willing to be used of Him in furthering His great purposes in the earth of redeeming the world from sin and degradation and placing mankind upon a higher plane of moral and religious life, and relieving the lowly and helpless of much suffering and want.

PEACE ADVOCATE A TITHER.

One-tenth of the Herron Income Will Go to "the Lord's Account."

CINCINNATI, May 28, 1909.—When the will of William Christie Herron, the wealthy universal peace advocate, who died at his home here a few days ago, was filed for probate, yesterday, it became known that one clause specifies that one-tenth of the annual income of the estate is to go to "the Lord's account." The will declares that the testator for several years had been giving a tithe of his annual income to religious institutions. The estate is said to be valued at a quarter of a million dollars.

RETIRED FARMER GIVES \$60,000 TO CHARITY.

KANSAS CITY, Mo., Nov. 23, 1910.—M. A. Nayland, a retired farmer, pledged \$60,000 to charity last night and then hid from interviewers in dread of attendant publicity. Nayland was a farmer until the city took in his farm and made him rich. He lived simply and, despite his wealth, was little known. Last night he sent twelve letters to local institutions of charity, each containing a check for \$500, with the information that similar checks would be sent for ten years to each on the Tuesday before

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Thanksgiving. For the first time in years he spent the night away from his home, which was besieged by newspaper men.

A wealthy Hebrew philanthropist, Julius Rosenwald, president of the Sears-Roebuck Co., Chicago, has recently offered to give to any colored Y. M. C. A. in the cities of the country \$25,000 that will raise \$75,000, thus providing a Y. M. C. A. building and plant costing at least \$100,000. Scores of cities are now endeavoring to avail themselves of Mr. Rosenwald's generous offer, and this forbodes better things for the spiritual, mental, and physical uplift and opportunity for the young colored men of the cities.

ONE-TENTH TO CHARITY.

Joseph H. Choate Would Go Back to the Mosaic Law.

NEW YORK, Dec. 20, 1908.—Joseph H. Choate, in an address at the annual meeting of the State Charities Aid Association, advocated adherence to the old Mosaic law that one-tenth of all property be given in charity. He said he did not believe many of the rich women and men who compose his audience had lived up to that law, and that if all the people of the country had done so there would not have been any financial troubles like those through which the country has just passed.

CUDAHY WAS PHILANTHROPIST.

CHICAGO, Dec. 3, 1910.—Examination of the estate of the late Michael Cudahy, former wealthy packer, disclosed the fact to-day that Church and philanthropic enterprises have been receiving virtually all his vast income for three years. Attorney Noble B. Judah, counsel for the estate, and the packer's sons and daughters are now trying to place a value on the estate. Despite his many benefactions the friends state that Mr. Cudahy left nearly \$20,000,000.

The United States Steel Corporation has just appropriated \$8,000,000 for a pension fund for aged employees. This will be consolidated with a fund established some years ago by Mr. Carnegie, so that the fund will be \$12,000,000. It will be in the hands of trustees, independent of the corporation, and the interest will be used in the payment of pensions to employees. A few weeks ago the Steel Corporation announced the institution of an extensive insurance fund. This will be paid by the company, and employees do not contribute. It will be managed entirely at the expense of the company. This company has also announced the abolition of Sunday work where possible. This corporation is unusually responsive to public opinion.—*Christian Advocate*.

The distinguished philanthropist, Dr. D. K. Pearsons, known as "the grand old man of Hinsdale" whose benefactions in the past have amounted to millions of dollars, last week celebrated his ninety-first birthday in

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Chicago by the announcement of his final gifts in a long list of benefactions. "In order to be free of all property and business care before I die," said Dr. Pearsons, "I am going to sell my home. This is the last piece of property I own, and I have kept it because I love the old place."

"I am just withdrawing, at the age of ninety-one, from a field which has occupied my whole time and thought during the last twenty-two years. I have signified to the public, on this, my ninety-first birthday, that I have no more money to give away. What I have left is fully provided for, and will not be made subject to future pledges. I look back upon my career with great interest in the sense of having been guided in many interesting ways. I did not begin with a ready-made plan. I blundered into my way of giving, and followed the ways which I found useful. I gave to colleges, because I believe in young manhood and young womanhood. I gave to poor colleges, because I believe in young people who have to struggle. I gave to Christian colleges, because I believe that education without character is a very doubtful blessing. I have been asked thousands of times, "Which is your favorite college?" This is a hard question. I have helped more than forty of them. I have loved them all; they are my children. I do not like to answer the question in that form, but there is another question which I am asked fully as often, that I can answer without hesitation: "Which of all your gifts brings you the most satisfaction?" I answer, "The \$50,000 which I gave to establish a system of waterworks at Berea College, Kentucky. I had been much interested in the people of the Southern mountains. I myself am a mountaineer, from the mountains of Vermont. I was a poor boy and had to struggle for what I got. I gave Berea College \$50,000 on condition of its raising \$150,000 more. They did it, but while they were doing it the college was growing. When they had got it raised, I offered them another \$50,000 on like terms; they finished that, and then I gave them some more, for still it was growing. I erected a building there. It is called Pearsons' Hall. It was erected by student labor.—*The Continent*.

GIFTS FOR Y. M. C. A. EXTENSION.

CHICAGO, January 19, 19—.—Gifts of \$100,000 for the extension of Y. M. C. A. work in foreign lands were announced at a meeting of the Young Men's Christian Association last night. Cyrus H. McCormick will give \$50,000 for a building for any foreign land decided upon by the General Board. An anonymous gift of \$25,000 for a building in Manila and a like amount for a building in Hong Kong, China, were announced.

Rev. Joshua Stansfield, D. D., pastor of Meridian Street Methodist Church, Indianapolis, of which former Vice-President Fairbanks is a member, said in his Thanksgiving Day sermon, among other things: "The wealth evil, which has been demanding so much attention for the last few

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years, seems to me to be gradually dying out. During the last year \$141,000,000 was given by the wealthy of our country to charitable and educational institutions. The wealthy feel a sense of obligation, and many of the millionaires in the United States are feeling a true Christian responsibility."

"The Sage Foundation" is a torch held aloft by which we see the late multimillionaire and his wife, a childless old couple, looking with eyes of pitying parenthood upon the world of other people's children. How to make those children happy and useful to all other children of the world was their concern. Assuredly the best way to make them happy was to cause them to be good. The positive means of usefulness was to train intelligence. So this man and woman, looking from the high tower of their own calm lives upon the pain, the mistakes, dark spots in the panorama of the world, resolved they would try to make the world's pain and sorrow less.

Countless and endless are the other benefactions to which Mrs. Sage is devoting the steady lessening of her fortunes. She believed that surroundings are an educational influence, and set about reducing the sin-sowing in the slums. Last year she, with some friends, purchased forty-eight acres at the outskirts of Jamaica, a suburb of New York, on Long Island, and is erecting there model tenement houses, with light and air and the means of cleanliness for physical as well as moral health. She gave to Sag Harbor, Long Island, a park and playground that its children might be happier and healthier—the whole to cost \$100,000. To the same town she has given a library, and it was illustrative of the tender side of the ex-schoolteacher that, when the Woman's Improvement Society of the town pointed out to her that to save one of the trees on the site it would be necessary to lose the value of a house which she was moving from the site, she ordered that the house be torn down to save the tree.

Three years ago she gave \$1,000,000 to the Emma Willard Seminary at Troy, of which she is an alumna. Once I called to interview Mr. Sage on a matter of finance. I got an interview, but it was on the splendid life-work of Emma Willard, who Mr. Sage said was the most beautiful woman he had ever seen, with a beauty of soul yet more radiant than that of the body. Quite naturally it had come about that the Russell Sage Hall, costing \$125,000, had been built before the seminary received the greater donation. The school in which she was once a teacher in Syracuse, Mrs. Sage has also remembered with a generous gift. The building fund of that school, St. Paul's Episcopal Parochial Society, is richer from her contributions.

With an eye single to making humans better and more useful by making them better and more intelligent, she gave to the Rensselaer Poly-

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technic Institute a million dollars. She gave to the Teachers' College of Syracuse \$100,000.

The gift of her closest friend, Helen Gould, of a Y. M. C. A. building for the boys of the navy, at Brooklyn, she supplemented by doubling the capacity of the original building.

The Far Rockaway Presbyterian Church on Long Island is her greatest Church gift. Two million dollars was her donation for a site and building, parsonage, and Sunday-school building, and for four city blocks which will be converted into a lawn about the church.

The eye wearies, even while the heart kindles, at the enormous list of her benefactions. In four years, it is estimated by the financiers who have watched her sow the seed broadcast in this land, she has given away half of the Russell Sage fortune. In four years more it will be all gone save her home at 632 Fifth Avenue, New York, and her country home at Sag Harbor, and an income sufficient for the simple needs of her tastes and her probably few years. For she is eighty-two, and her more robust husband grew weary and fell into the final sleep at ninety.—*The Continent*, March 2, 1911.

CARNEGIE DONATIONS TOTAL \$179,500,000.

Following is a list of Andrew Carnegie's largest known benefactions :

Libraries	\$53,000,000
Education foundation	15,000,000
Pittsburg Institute	16,000,000
Washington Institute	12,000,000
Peace foundation	10,000,000
Scotch universities	10,000,000
Hero funds	5,000,000
Carnegie Steel Company employees.....	5,000,000
Dunfermline endowment employees.....	5,000,000
Polytechnic School, Pittsburg	2,000,000
Peace Temple at The Hague.....	150,000
Allied engineers' societies	1,500,000
Bureau American Republics	750,000
Small colleges in United States.....	20,000,000
Miscellaneous in United States (estimated).....	20,000,000
Miscellaneous in Europe (estimated).....	2,500,000
Total	\$179,500,000

WASHINGTON, Dec. 14, 1910.—Surrounded by twenty-seven trustees of his choosing, comprising former Cabinet members, former ambassadors, college presidents, lawyers, and educators, Andrew Carnegie to-day

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transferred \$10,000,000 in five per cent first mortgage bonds, value \$11,500,000, to be devoted primarily to the establishment of universal peace by the abolition of war between nations and such friction as may impair "the progress and happiness of man."

Just how the commission will proceed is as yet a matter of doubt, but it is believed tentative plans will soon be formulated.

When war between nations shall have ceased, the fund is to be applied to such altruistic purposes as will "best help man in his glorious ascent onward and upward," by the "banishment of the most degrading evil of evils" then harassing mankind.

As Mr. Carnegie read an informal deed of trust announcing at length the general purpose of this gift, there was prolonged applause. He then explained the incidents which inspired the giving of the money at this time and declared with emphasis that if the English-speaking race in the United States and Great Britain only consolidated in the movement for international peace, the success of the measure in the rest of the world would be assured.

NEW YORK, January 20, 1911.—Andrew Carnegie to-day announced a gift of \$10,000,000 to the Endowment Fund of the Carnegie Institute of Research, of Washington. This brings his endowment of the institution up to a total of \$25,000,000.

This is Mr. Carnegie's second large gift this winter. Only a few weeks ago he contributed \$10,000,000 for the promotion of world peace.

Coupled with the formal announcement to-day was a declaration by Mr. Carnegie that the work of the institution had cleared from blame the captain of a British ship, who ran his vessel on the rocks, by proving that the British admiralty charts by which the captain was guided were two or three degrees astray.

NEW WORLDS DISCOVERED.

The discovery of sixty thousand new worlds by Professor Hale at the observatory on Mt. Wilson, Cal., also was announced. The observatory was established by the institution.

Mr. Carnegie also announced that a telescope far more powerful than man has ever made is now under construction for the Mt. Wilson conservatory. With it he hopes to make possible the discovery of still more celestial bodies. The new telescope will have a lens of one hundred inches diameter.

Mr. Carnegie declares that "the whole world is going to listen to the oracle on the top of Mt. Wilson, and in a few years we shall know more about the universe than Galileo and Copernicus ever dreamed of. I hope I shall live long enough to hear the revelations that are to come from Professor Hale on Mt. Wilson."

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WILL REPAY TENFOLD.

In confirming a report of the endowment, Mr. Carnegie said: "The report is correct. They had a large endowment before, and this ten millions makes the total of their endowment \$25,000,000, but the institution has already scored successes to justify even that sum. I believe that the institution in research will repay tenfold in service to the world."

Andrew Carnegie advocates giving when men live, and according to his conceptions of what will best promote the welfare of his fellow-men he practices what he preaches. He says:

"The gospel of wealth is comprised in a few words. Surplus wealth is a sacred trust which its possessor is bound to administer in his lifetime for the good of the community from which it is derived. It teaches that the man who dies possessed of millions of available wealth, which was free and his to administer during his lifetime, dies disgraced. It recognizes, of course, that men must keep their capital in business as long as they labor, for capital is the tool by which they work wonders; but beyond the capital necessarily employed the aim of the millionaire should be to die poor. The use of surplus wealth for objects which commend themselves to the administrator as the best calculated to promote the genuine improvement of his fellows is believed to be the best possible solution of the question of wealth and poverty."—DR. C. A. COOK, in *Stewardship*.

NEW YORK GOVERNOR CREATES CORPORATION TO MAINTAIN BENEVOLENT FUND.

ALBANY, N. Y.—The Carnegie Corporation of New York is created in a bill signed to-day by Governor Dix. The bill names Andrew Carnegie, Elihu Root and others as a corporation for the purpose of receiving and maintaining a fund to promote the advancement of knowledge by aiding technical schools, institutions of higher learning, libraries, scientific research, hero funds, useful publications, etc.

"Count Okuma announces that Mr. Carnegie has given \$1,000,000 to Waseda University, Tokyo. Mr. Rockefeller, he says, offered a large amount, but on condition that Christianity should be taught in the school. Otherwise Mr. Rockefeller would not give to a heathen school."

ROCKEFELLER DONATIONS.

Mr. Rockefeller recently gave an additional \$3,820,000 to the Rockefeller Medical Institute in New York City. He founded this institution for the purpose of studying diseases and methods of treatment, and some of the foremost scientists and medical men of the world are here engaged in study and experiment. No expense is spared to discover methods of bringing disease under control and thus preserving life. This is a pet

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project of Mr. Rockefeller, who has provided everything the institution needed from the beginning. His gifts to it, in all, are \$6,420,000. Mr. Rockefeller's known gifts to philanthropic purposes now amount to about \$125,000,000. There are probably a good many unknown gifts not included in this estimate.—*Herald and Presbyterian*.

Mr. Rockefeller's philanthropies because of their public character are made known, but these we are told do not include his very generous gifts to the interests of his own Church and denominational enterprises. It is very evident that like Mr. Rockefeller many of our prominent laymen are more and more becoming to regard their large estates and secular concerns as a trust committed to them by God for the furtherance of His great purposes in the earth.—THE AUTHOR.

Since the above was written we add the following newspaper account of Mr. Rockefeller's latest gift not included in the above:

DONOR OF \$10,000,000 SPECIFIES CHAPEL AT UNIVERSITY OF CHICAGO.

CHICAGO, Dec. 21, 1910.—President Harry Pratt Judson of the University of Chicago to-day made public the letter from John D. Rockefeller in which the latter made suggestions as to how his last donation of \$10,000,000 to the university should be spent. Provision for a university chapel, to cost at least \$1,500,000, is the only specific request of the donor. He asks that religion be made the central feature of university life, and asks that the rest of the \$10,000,000 be not used for current expenses.

At the recent ninety-fifth annual meeting of the American Bible Society it was reported that by meeting the terms of the recent gift of \$500,000 by Mrs. Russell Sage through raising a like amount, added to \$500,000 left by John S. Kennedy (who bequeathed a large portion of his estate for religious and benevolent objects), the endowment will be enriched by \$1,500,000 as soon as all subscriptions are paid. This makes the whole endowment \$2,118,538.—*Pacific Presbyterian*.

Jesus Christ with His idealism stands face to face with this new age of industrialism, with its new problems and its tremendous energies. As Christianity met the systems of philosophy in the early ages, and the scientific materialism of the nineteenth century, so it must meet this age of industrialism. Is there power in the spiritual idealism of Jesus to cope with the new world, to master its energies, to make them serve spiritual purposes?

It is the immense enterprise of faith to believe that there is such power. It is not merely the good will of a few immensely wealthy men,

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but it is the logic of the age that many of the millions of wealth from iron and coal and the products of the mines should be transformed into educational and benevolent and religious energy for the intellectual and spiritual enrichment of humanity. The "wealth of the mines and the cattle upon a thousand hills" are still the Lord's. It is the supreme business of men of spiritual faith and vision to help bring the Spirit of God, the ideals of Jesus Christ, to bear upon the world forces of the age, to believe mightily in the spiritual power of the religion of Jesus, to possess the "victory which overcometh the world, even our faith."

To such enterprise and to such faith we are summoned. It is glorious to-day to be a Christian.—A. B. STORMS, D. D.

But, thank God, influences are at work that promise to produce a widespread awakening on this vital question of money in its relation to the Kingdom of God. Christian Stewardship Movements and the Laymen's Missionary Movement are doing much to arouse the Church from her deep and unholy slumber, and many Christian men and women are startled as they look upon the picture of their own selfishness. Under the influence of suitable instruction, accompanied by the Spirit of God, men are coming to recognize as never before the solemn obligations and responsibilities of Christian stewardship. As a result the churl is becoming generous and the man of reputed liberality is by his princely gifts leaving all former records in the shade.

When this stewardship revival, which is now only in its infancy, has become general throughout Christendom, the vast wealth of the Church will be liberated for the uplift of suffering humanity and laid with glad homage at the Master's feet.—*Christian Steward.*

The crisis is upon us. The twentieth century has dawned. The nations are at our doors and needing help. God is hovering over us. Tithing, or at least proportional giving, is one method of relief and, so far as I can see, the only way out. You can not maintain the New Testament example of the devotion of one-seventh of one's time to the service and worship of God and deny the New Testament injunction and example of systematic and proportional gifts for the worship and service of God. "Bring ye all the tithes into the storehouse, that there may be meat in Mine house, and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it."—BISHOP J. W. BASHFORD.

The difficulty with many of God's precious children is the fact that they do not have faith to take of the good things He has promised for their temporal good. They do not believe that God will richly reward their faith in His Word. Luther says, "We are commanded (Gen. 1:28) to have dominion over all creatures, yet we behave so shamefully that a

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feeble sparrow must stand in the gospel as a doctor and preacher for the wisest of men, and daily hold forth before our eyes and ears, teaching us to trust God, though we have a whole Bible and our reason to help us.”—REV. S. B. SHAW.

Suppose the Lord Jesus Christ were to appear to you in a visible form of glory somewhat similar to that in which He appeared to His apostle in the Isle of Patmos, and should deposit in your hands twenty, fifty, or a hundred thousand pounds, and were to address you thus: “I entrust this property to your care with a permission to use a part of it for yourselves, in promoting your own temporal comfort; but the rest, and indeed the bulk, I require you to lay out in promoting the cause for which I bled upon the cross and which you know lies nearest my heart, even the salvation of immortal souls.

“To guard you against any breach of trust, I forewarn you that I shall require an account of every farthing at some future period; and at the same time to encourage your zeal in my interests, I promise you a gracious reward for your fidelity when I call you to account for your stewardship. Be thou faithful unto death, and I will give thee a crown of life which fadeth not away.”

Would you not feel honored in being the almoner of His bounty and tremblingly anxious to lay out His money to the best advantage for His cause, that when you gave in your account it might be with joy, and not with grief?—REV. JOHN ANGEL JAMES.

The universal adoption of this (tenth) principle of giving would furnish such means as the Church has not known in its history, and enable it to prosecute its great missionary and educational enterprises with such strength and vigor as their importance demands.—JAMES SUNDERLAND, D. D.

I believe it is right to pay into the Lord's treasury one-tenth of all our income. I believe the Lord teaches it in the Scriptures. In the third chapter of Malachi God said the people were robbing Him by not bringing their tithes and offerings. Jacob had God's blessing on his promise to pay the tithe of his income to God. Jesus approved of the payment of tithes. He said, Luke 11:42, that “these ought ye to have done, and not to leave the other undone.” If every Christian would pay one-tenth of his income to the Lord, he would be better off, and there would be enough money in the Lord's treasury to do the needed work.—HENRY GAFNER, in *Herald and Presbyterian*.

The Churches of Christ have grown to a nominal membership of three hundred and seventy millions, with vast possessions; but with no corresponding increase in benevolent contributions. The liberality of the primitive Churches, judged by Christ's estimate of the widow's mites, surpasses

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that of the Churches in any succeeding age; so that, in this respect, Christians have not gone forward, but backward. More than eighteen centuries ago Christ gave this commission, "Go ye into all the world, and preach the gospel to every creature." Yet to this day the gospel has never been preached to one-third of the human race. Why is this?—O. B. JUDD, LL. D.

Some years ago the late Dr. Taylor, of New York, said, "What I would like to see now is a revival that shall be marked by Christian giving." The revival desired has not yet come to pass. May it not be that until Christian giving is taken up in earnest by the Churches, there will be no more seasons of revival granted? If the Churches were more liberal they would be more spiritual. Considering the ever-increasing means at its disposal, the Church of to-day conspicuously fails to abound in the grace of liberality. "See that ye abound in this grace also," is an apostolic injunction largely ignored. Dr. Bushnell's words seem, as yet, far from fulfillment: "What we wait for and are looking hopefully to see, is the consecration of the vast money power of the world to the work and cause and Kingdom of Jesus Christ. The great problem we have now before us is the Christianization of the world's money power."

1. Every Christian should give.
2. Every Christian should give methodically.
3. Every Christian should give proportionately to his means.—THOS. S. DICKSON, M. A.

The transfer of gold and silver from the shrine of human selfishness to the altar of a consecrated life is an immense change for the better, the influence of which upon the giver and his offering can not be measured. How wonderfully God can use and does use consecrated dollars for the extension of His Kingdom on the earth!

Money investments for lifting men from sin to holiness are the highest kind of investments and bring the largest returns for two worlds that money is capable of producing. He who desires immense dividends from invested capital, let him put all his holdings into the hands of God, to be used only and always at the bidding of the Great Divine Owner.—*Christian Steward.*

Whenever the question of giving comes up, let us "take heed, and beware of covetousness." Jesus gave us this warning, and He knew our danger. Under various guises covetousness is ever ready with its suggestions, and if we only give what *it* approves we shall be sure to give little, and perhaps nothing.

Seeing that we shall all soon have to give an account of our stewardship, let us try to realize beforehand how the various uses to which we are putting our Lord's money will look in the light of the great day.—J. H. KILPATRICK, D. D.

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Resolutions adopted by the Synod of Indiana. Twenty thousand copies of the Report of the Systematic Beneficence Committee and these resolutions were ordered printed for use in the Synod among the Churches:

Resolved, First—That as a Synod we disapprove of adventitious and questionable methods of raising money to carry on the Lord's work as bringing a scandal upon religion and as postponing the doctrine of self-sacrifice by direct devotion of our substance to Christ.

Second—That we admonish sessions to be diligent in making known to the people the condition and needs of all branches of the Church's work as conducted by the Assembly's Boards.

Third—That we direct our ministers to prepare and preach special sermons at different times throughout the year on the doctrine of Christian Stewardship, the Religious Uses of Property, the Duty and Reward of Honoring God with our Substance, and we advise that this be done, if convenient, on occasions separate and apart from the immediate gathering of funds—the object being the permanent indoctrination of the Church in a much-neglected branch of knowledge closely connected with spiritual benefit.

Fourth—That we look with favor upon the growing disposition among our people to devote a tenth of their net income to God as a matter of sacred duty and to pay it into His Church, the object being that His house lie not waste, but that God may be honored therein and Christ's Kingdom may come. We would gladly see this practice advanced by all means that are judicious and all inculcation that is in harmony with the written Word.

Fifth—That we record our conviction that a true revival of Christian giving, while itself a grace from heaven, is a means to further grace, and will not only supply a powerful apologetic for the faith, but will have an immediate result in opening the windows of heaven for the pouring out of that spiritual blessing which in our evangelistic movement we profess to seek.

EXTRACT FROM REPORT OF COMMITTEE ON SYSTEMATIC BENEFICENCE

As Adopted by the General Conference of the Methodist Church, Held
in Montreal, September, 1906.

We recognize the very important and extensive work accomplished by the Association of Christian Stewards, under the able management of Rev. R. W. Woodsworth, founded May 1, 1904, and formally organized under a constitution and Board of Management, March 21, 1906.

We desire to express our cordial sympathy with a campaign of edu-

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cation which has for its object the instruction of the people in the principles, privileges, and obligations of Christian stewardship. Here is the pathway to the solution of many of the problems confronting the Church of to-day.

In view of the great needs of our work in all its departments, especially in our vast missionary fields, with their ever-increasing demands, we would urge our people to give at least one-tenth of their income to the cause of God.

Your committee suggests that all our ministers present this important subject to their congregations.

Mr. Cates informs us that in the Presbyterian body to which he belongs the tithe system has been recommended as the foundation principle for the Laymen's Missionary Movement. This is a wise recommendation, placing as it does this great movement on a solid Scriptural basis and securing for it both permanency and rapid development.

The Arkansas Presbytery has appointed Rev. E. E. Strong to work in his presbytery, and it was a source of much pleasure to mail him such facts, etc., as we had on hand relating to success in our presbytery.

We have distributed 6,250 tithe tracts, booklets, etc., in seventy-five congregations, and written 180 personal letters.

Our tithe work is in its infancy, and we see no reason that should hinder our presbytery from having one thousand tithers. We ask your prayers and co-operation to this end.—(ELDER) F. R. CATES, Secretary.

Rev. F. P. Sigler, a minister of the Southern California Conference of the Methodist Episcopal Church, has been remarkably useful in bringing up Churches to the tithe standard of giving. After ninety-one Churches in his own Conference had been induced to adopt the tithing principle—2,300 of their members signing the covenant book—Mr. Sigler came on to attend the Winona Bible Conference and spoke with compelling enthusiasm at the various hours occupied during the Conference by the Twentieth Century Tithe-Covenant Association. His addresses made so great an impression that a group of gentlemen interested arranged for Mr. Sigler to remain in Indiana and give his whole time to the visitation of Churches. He has been busy since in that State and has had some remarkable successes. In a Church at Elwood seventy persons signed the tithe covenant, and a revival began immediately in the Church. The congregation, formerly deep in debt, has now hired an assistant pastor. The Sunday school has doubled. Other Churches have enjoyed similar blessing.—*Interior*, Dec. 10, 1908.

March 30, 1911.

Brethren of the Ellsworth District, Kansas M. E. Conference:

God is moving in the midst of His Church mightily in these days, preparing her for the last mighty and glorious charge on the enemy's

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stronghold, that shall bring this old world in glad submission to the foot of the cross of Jesus Christ.

The movement in this preparation that is greatest, most far-reaching in its results, and fraught with the most glorious blessing for the Church and for the world, is this by which God is bringing His people up to His first and only plan for financing His Church in this world. When every Christian holds God's tithe sacred and pays it into His treasury, the last great victory will be in sight. The Ellsworth District is hearing the voice of our Captain commanding us to move forward.—CHAS. A. SULLIVAN, Secretary Executive Committee, to the Churches.

The tithe movement is part of the Forward Movement in Foreign Missions in the Canadian Methodist Churches. The Missionary Board publishes and circulates many pamphlets on the subject. Their leaders also publish a quarterly magazine on Christian Stewardship. As a result they are ever enlarging their field of missionary work and do not talk of "not sending out any more missionaries this year on account of the lack of funds." Their leaders are back of an interdenominational tithe movement. Information on this subject may be had from Rev. R. W. Woodsworth, 414 Manning Chambers, Toronto, Ont.

There is no warrant in Scripture for offering less than a tithe; neither is there any warrant in human conditions and human reason, which might readily be shown did space permit. The tithe may be regarded not so much an offering as an acknowledgment and a payment.

If the tithe is the minimum, what is the maximum? Who can fix the upmost, outmost bound? The exuberance of gratitude, love, devotion, and free-will may test, flourish, and prove itself in the domain far beyond the tenth.—REV. DR. A. CARMAN.

The following resolutions were heartily adopted by the Presbyterian Synod of New Jersey:

1. That sessions be urged to promote an earnest, systematic, educational campaign in their respective Churches by using the literature provided gratis by General Assembly's Special Committee on Systematic Beneficence, and also to avail themselves of the excellent literature procurable from other sources.

2. In order to preserve the purity of the motive for, and the character of the contributions for the work of the Church, local or general, sessions are urged to exert their influence against fairs, bazaars, suppers, and other secular devices for procuring money.

3. That sessions be urged to prayerfully study and consider the instructions of Scripture regarding the bringing of tithes unto the house of the Lord, and commend the speedy adoption of this method as acceptable to the Head of the Church and adequate for the accomplishment

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of her great and glorious work.—REV. W. W. CASSELBERRY, Chairman, Dunellen, N. J.

Through the kindness of an American Presbyterian friend we have been furnished with the report of the Committee on Systematic Benevolence as adopted by the General Assembly of the Southern Presbyterian Church in the United States at its recent session in Greensboro. In that report I find the following recommendation:

“WHEREAS, The Executive Committees of our benevolent causes call upon the Church for more than one and a half millions of dollars for the prosecution of their work; and,

“WHEREAS, It is our duty to give this amount; and,

“WHEREAS, The tithe is the Lord’s ordained plan for the support and extension of the gospel,

“We recommend that the Assembly request its ministers to preach upon this subject at an early date, and that Church sessions endeavor to introduce this plan in their Churches.”

Thus in Canada and the United States, Conferences, Synods, General Assemblies, and other Church courts are recommending the adoption of the tithe principle as the solution of all the financial problems that confront and perplex the Church of Jesus Christ to-day. Evidently there is a deep and widespread awakening on the vital question of Christian Stewardship.—C. S.

Paul charges the Corinthian saints to lay by them in store for charity, as they were prospered. Their giving was to correspond with what they received. A certain part of their income was to be for the Lord and His little ones. Whether that part was to be one-tenth or some other fraction of the whole, the apostle does not intimate; only it was to be freely given. But why should it not be at least one-tenth for persons of average ability? Were the Israelites called upon to give more than was consistent with their highest good? This can not be supposed. Yet they were expected to give much more than one-tenth.—ALVAH HOVEY, D. D.

The danger from neglect of stewardship is so awful, the gain from the exercise of stewardship is so vast, that we seem to ourselves to be idling with vague, useless generalities when we talk thus. We will give content to our fair visions and have solid ground under our feet only when we come down to some specific expression of Christian stewardship. An expression thoroughly Scriptural and practical we believe to be found in tithing. Doubtless because of such a belief the General Committee on Stewardship in its report at the *Northern Baptist Convention last June made this recommendation as a practical measure: “That pastors and Churches be urged to lead the largest possible number of their members to lay aside at least one-tenth of their income for the Lord’s work.”* This.

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recommendation was unanimously adopted by the Baptists of the Northern States in convention assembled.—*The Pacific Baptist*.

But there is another argument that ought to appeal with overwhelming force to the conscience and heart of every Christian man and woman. It is the argument that comes to us from Calvary's cross and from the missionary character of the gospel dispensation. Standing in the presence of the Cross, reflecting upon the measureless love that led the Son of God to offer His life a ransom for many, and holding in our hands a commission to preach the gospel to every creature,—who can consistently say that the Christian, under this the most luminous dispensation the Church has ever known, should give less than the Jew under the old, inferior dispensation of the past?—REV. R. W. WOODSWORTH.

In this final word it is our purpose to call attention to several items that seem to us vital not only with reference to tithing and the right financing of the great work of the Church and its growing enterprises, but to the Church itself and its growth and effectiveness in spirituality. Many an individual Church has made a financial success as far as outward observation would indicate, though never lending obedience or even recognizing the tithe or the Scripture teachings regarding it. Why could this not be so? We have heard of a Church in a Southern State, and it is probably a sample of many, where a wealthy member who practically "carried the Church in his vestpocket" financially, paid all the expenses that were not voluntarily contributed, and supplemented all missionary contributions by gifts that would make a respectable showing for the Church, thus in large measure deadening the interest and sacred responsibility of all the rank and file of that Church. That and other methods of Church finance, whatever they be, that are not based upon the plan of direct obligation of each individual and his accountability to God for the payment of the tithe, is bound to result in the use and continuance of scores and hundreds of man-made methods.

We must not lose sight of the fact that the tithe was never established primarily for the purpose of raising money. It was given as a guide that should fix our devotion upon the God and Father of all, and keep us daily and weekly with all our possessions in close relation to Him. How many Churches may be

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going along seemingly unembarrassed or not worried with deficits and possibly making a fair showing in support of missionary objects that have half or more of the membership not on the contributing roll! And how many, many more, not even so fortunate, who are still leaning on the oyster, or cast-off rummage, in order to help them throw off God's command to bring His holy title into His house, and recognize Him as the Giver and Source of all blessings! It is my observation as an elder and officer in the Church for thirty years that it is not that men are not willing to tithe. It is simply they have been led into present-day methods by force of circumstances, and by the drift of worldly and un-consecrated commercialism. The decadence of the tithe began after the Reformation with the alienation of tithes in England and other countries. Such alienation could hardly occur again if the tithe were fully recognized and re-established in the Church.

The Continent, a prominent Presbyterian paper, said in its issue of December 8, 1910: "George Wharton Pepper, of Philadelphia, is a layman highly regarded in all circles for his balance of mind, his clear comprehension of moral issues, and his fearlessness in saying what he believes after he has fully formed his opinions. In an address delivered the day before the Cincinnati Episcopal Convention adjourned, he said:

"In this wave of missionary enterprise I seem to see a danger worth noting. There is danger that we shall become so intent on Christianizing the other fellow that we shall forget to be Christians ourselves. The tendency is to substitute subjective effort for spiritual self-development.

"Notwithstanding the enormous value of giving to the cause I plead with you that no amount of giving of money, even though it be a genuine sacrifice, can be substituted for personal work. The highest missionary work is reserved for the Church in which every member is a missionary."

And in a still more recent issue, January 12, 1911, *The Continent* comments editorially as follows:

"In 1910 the Methodist Episcopal Church, with its 3,000,000 members, raised \$49,000,000 in money and in strength of per-

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sonnel made a net increase of 63,000 souls. This latter gain is 2 per cent, which the American Churches have learned to consider a normal annual growth. But *The Northwestern Christian Advocate* looks on such a disproportion of dollars and people as indicative of 'a real crisis in Methodism.' It seriously inquires whether money-raising has not become the standard of success by which the prosperity of congregations and the efficiency of preachers are being judged; whether soul-saving is a controlling object any more. If this question is a heart-searching one for Methodists, it should no less cut into the conscience of other Christians, for there is no denomination in the country to which the same ratios will not relatively apply."

Mr. Pepper's suggestion that no amount of giving could take the place of personal work is not only true, but he might have gone a step further and said that no amount of personal work not accompanied with honesty toward God in consecration of self and possessions would effect very much in soul saving. Self-sacrifice, which includes the devotion of time, service, and means, best fits a man for personal and missionary work, and it is our observation that tithers are usually among the most enthusiastic of personal workers in the Churches. The reference above to the \$49,000,000 and the comparative gain of 63,000 souls is indeed a matter that the powers that be have been wrestling with these many years, not only in the Methodist, but all the denominations. Why is not the average increase in membership beyond two per cent, or two new members to every one hundred now on the Church roll? Two-thirds of the population of our country are not professing Christians. Should not every one hundred Church members be able to win more than two souls for Christ? Thousands of Churches do not have one accession during the course of a year. This condition ought seriously to have our prayerful and earnest thought.

Spurgeon has said that "Holiness is the architectural plan upon which God buildeth up His living temple." God by the Prophet Ezekiel says, "His children shall not sell, exchange, or alienate the first fruits: for the tithe is *holy unto the Lord*. Even

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from the days of your fathers ye are gone away from Mine ordinances, and have not kept them. Return unto Me, and I will return unto you, saith the Lord of hosts."

We believe that it is not so much a matter of whether the Methodist or other Church has raised a large sum of money for Christian objects, as it is that the sum so gathered has contained in it the holy tithe of His people, and that tithe coming, as it should, from incomes that have been honestly acquired by men living in the fear of the Lord and with purposes in harmony with His divine will. The recognition and adoption of some definite rule regarding the tithe as a minimum is essential to the building up of a full rounded, strong, and useful Christian life. We need have no fear about free-will offerings—they will take care of themselves when with joy and willing heart we devote our tithe.

We are free to say, however, that until the Church, its holy ministry, and consecrated official heads, followed by a constituency always willing to be led into right service will lend obedience to this long-neglected obligation, we may yet for many centuries delay the evangelization of the world and the coming in of the Kingdom. God's favor and blessings are promised on conditions strongly set forth in His Word. Tithes and offerings do not meet all these conditions, but they measure largely in them, and our God, so loving and kind, is waiting, and speaks to us: "*Thus saith the Lord, stand ye in the ways, and see, and ask for the old paths, where is the good way, and walk therein, and ye shall find rest for your souls.*"

"Even from the days of your fathers ye are gone away from Mine ordinances, and have not kept them. Return unto Me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed Me. But ye say, Wherein have we robbed Thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed Me, even this whole nation. *Bring ye all the tithes into the storehouse, that there may be meat in Mine house,* and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows (not one window but all the windows) of heaven,

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and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed; for ye shall be a delightsome land, saith the Lord of hosts." (Malachi 3: 7-12).

A very fine opportunity will be presented in the Men and Religion Forward Movement, under purposes Nos. 5 and 6 in the following outline to present the subject of Christian stewardship and the return to God's way of financing the Church and its great enterprises. Is not the blessing of God being withheld from Churches and individuals all over our land, because they do not and have not been willing to recognize the holy tithe as the minimum and first obligation, rendered in love and gratitude to Him? We believe it is.

"The purposes of the Men's Forward Movement are set forth succinctly in this statement: (1) To stimulate specialized work for men and boys in every Church on the continent; (2) to win thousands of unconverted men and boys to Christ and the Church; (3) to double the enrollment in Bible study classes; (4) to reveal programs of Christian service that will command the lives of the most efficient men of the two nations; (5) to continue the emphasis upon the great *missionary* appeal at home and in the non-Christian world; (6) to exalt the spiritual power of the public worship of God."

Fayette L. Thompson, of New York, general secretary of the Methodist Brotherhood, speaking of the Men and Religious Forward Movement and its purposes, has this to say:

"In this new evangelism there will be a great message touching the ministry of money—not only to the man who has a great deal of it, but also to the man who has little of it—a message to all men that money is a trust. Life offers man opportunity not merely of getting things for himself; he is by no means to look upon his talents, his culture, his superior intelligence as giving him peculiar advantages to get things and to build soft nests for his own comforts—O God, forgive us, that vision of life is the vision of the jungles! The new vision of the ministry of money means that every man of us shall understand that the things he has are

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not his own, that he belongs not to himself, but that every talent of brain, of property, every opportunity of service is to be invested for others; that the sum total of a man's personality is to count in a ministry of reconciliation by which the very life and spirit of Jesus Christ is made real in the life and conduct of every disciple. In place of giving a few dollars, more and more the manhood of this generation is to catch a glimpse of a ministry of money that shall make it the gladdest opportunity that can come to any man of us, not to hoard, not to get, but to give; to pour out literally in great rich showers that by the blessing of God shall touch the Church of Jesus Christ at every angle and shall make possible accomplishments that shall fill heaven with joy and our hearts with songs. The new evangelism will have an evangelistic appeal keyed to the ministry of money.

The plan, thus briefly outlined, is so grand and comprehensive that it awakens the enthusiasm of every one who is connected with it, and also of all who have given it any attention.

"The Presbyterian Assembly," says *The Continent*, "under the skillful guidance of Dr. J. D. Moffat, of the Executive Commission, was led into action of a radical and even revolutionary character touching the collection of funds for the benevolent boards. Dr. Moffat explained that the appointment of field agents to boom giving among the Churches had recently become so popular among all the boards that the Church was liable to be overrun with a superfluity of board representatives traveling through the denominational territory. To prevent rivalry among such agents and to reduce the cost of field work the Executive Commission proposed a radically new plan which had been drafted in consultation with secretaries from all of the boards, and which had received their hearty assent. This plan provided for a permanent joint conference to be composed of one representative from each board and all the members of the Budget Committee of the Executive Commission. To that conference was committed the right to appoint field workers who shall go out among the Churches in the common interest of all the boards alike, and stimulate giving to all of them by systematic weekly pledges for benevolence. The boards, on their part, are to discontinue separate efforts to stimulate giving, except by publication of literature and the public addresses of secretaries."

Thus we see how Dr. Moffat and the Commission of the

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Presbyterian Church are scrupulously guarding against the unnecessary waste of money and are endeavoring to economize in preventing the over-lapping of field agents when they visit the Churches to present the claims of the Boards. It is said that the cost of administering the funds contributed to these objects is not far from five per cent, which statement should certainly encourage and enthruse the Churches in their gifts to these causes. Nearly the full amount of money contributed goes thus directly toward the objects for which given.

And when the representatives appear or make their appeals for offerings to the Boards, may we not well consider the following earnest words of Rev. Dr. John Y. Ewart (and his words will apply alike to all Churches and denominations), when he writes in the *Herald and Presbyterian*:

“Now, when you consider the needs of this scholarly, cultured period in which you live, when out of the Bible you get some conception of what a sanctuary and service ought to be, when you hear the voices of a sin-cursed world (one billion souls still unsaved) longing for its redemption, you may see something of the claims which these modern days make upon the Church of Jesus Christ. But to meet these claims requires money, and that brings us to the question of Church finance.

“Many schemes are proposed, many methods are in operation, but no scheme will stand like the Biblical plan. Let every one give, from the pastor in the pulpit to the poorest in the pew, and then all will enter into one of the richest joys of the Christian life. Let us give systematically. Our generosity is too much by impulse. We have spasms of benevolence. Let us, at the beginning of the year, OPEN AN ACCOUNT WITH GOD. Let each one give according as the Lord hath prospered him. We receive in millions and we give in mites, and so we rob God and impoverish ourselves by withholding the TITHES that we ought to lay upon His altar. Let us give for the love of Christ, then will we give cheerfully. Thus giving will be an act of worship, and in that way will we honor the Father, exalt the Son, and give to the Holy Spirit the fullest opportunity to do through the Church a blessed work for the advancement of the Redeemer’s kingdom.”

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Dr. Ballard well says, "What is needed for the forwarding of the kingdom of God in the earth is the widows' 'mite' plus the 'might' of the millionaire." In the earnest words of John R. Mott in "Decisive Hour:" "It is the time of all times for Christians of every name to unite and with quickened loyalty and with reliance upon the living God, to undertake to make Christ known to all men, and to bring His power to bear upon all nations. It is high time to face this duty and with serious purpose to discharge it. Let leaders and members of the Church reflect on the awful seriousness of the fact that times and opportunities pass. The Church must use them or lose them. The sense of immediacy and the spirit of reality are the need of the hour."

There are many signs these busy days that the tithe will be again restored to its rightful place in the worship of God's people, and if His promises mean anything the next twenty-five years will see many new victories for God and righteousness in the world, and a joyous people bringing not simply their tithes and offerings, but themselves, their families, and their neighbors to Christ. In the words of the late Bishop McCabe, "O for men in each Conference who will cease talking and just do it!" God help His people prayerfully, obediently, and confidently to accept His challenge, claim the promises, and see what happens.

The following forceful and inspiring expression from one of the younger Bishops of the Methodist Church, written upon our request and gratefully received by the author as this book goes to press, is now used as a fitting close to the many "Gems of thought" herein contained:

"I am a firm believer in tithing as the best beginning for a SYSTEM of giving to the cause of God. The one-tenth figure must have a peculiar appropriateness to the average life, as the history of the tithe would show. When cleared of certain mechanical features which relate it too closely to legalism, tithing does great work in two directions:

I. Its ACTION is remarkable. It would finance the Kingdom plenteously. If its practice were general, we would be embar-

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raised with a surplus of funds until such time as we extended our religious work to fit our larger treasuries. We would banish "rummage sales" and "nickel socials" and other humiliating methods of securing funds for the Good Father's work; and we would accordingly dignify the Church.

2. The REACTION would be even more remarkable. It is the universal experience that the person who begins to tithe grows in vision and grace. Even as God used the tithe to educate the race on toward Christ, so He will now use the tithe to educate individuals on toward Christian generosity. The adoption of the one-tenth figure of income by the majority of our Church members, as the start, and not the goal, of systematic Christian giving, would again open the windows of heaven, and the old promise of blessing would be modernly fulfilled. As the tendency of a properly used Sabbath is to consecrate all time, so the tendency of conscientious tithing is to consecrate all property to God."

BISHOP EDWIN H. HUGHES.

OPEN GATES.

BY CHARLES LEMUEL THOMPSON, D. D., LL. D.

Lift up, lift up your heads ye gates,
Ye everlasting doors
Of a nation great and strong and free
Down all her peopled shores.

Lift up your heads. Behold them come
O'er many a troubled sea.
One vision holds their eager eyes—
Our light of liberty.

Our stars their only star of hope,
Our bars their beacon flame.
Their hands, down-borne by heavy hearts,
Are outstretched in His name.

Lowly in garb and mien and walk;
Faces deep-scarred with sin.
Beware—proud land!—for thus thy King
Of glory cometh in.

—*Assembly Herald*, January, 1911.

ALPHABETICAL INDEX

giving names (and pages where quotations appear) of more than three hundred ministers, laymen, writers, and authors, also comment by the religious and secular press, whose "gems of thought" herein gathered have made these pages valuable and possible, to all of whom the compiler of this book expresses his most grateful acknowledgment.

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