Brief of Tithes¹

By Richard Joseph Michael Ibranyi

God has given his Catholic Church more than sufficient means to support herself by donations and tithes. Donations are freewill gifts and tithes are mandatory gifts. God's chosen people are bound to give tithes to God by giving them to his Church through his religious rulers on earth. Tithes are a tenth part of the increase of produce, animals, or other forms of income:

"Every year thou shalt set aside the tithes of all thy fruits that the earth bringeth forth, And thou shalt eat before the Lord thy God in the place which he shall choose, that his name may be called upon therein, the tithe of thy corn, and thy wine, and thy oil, and the firstborn of thy herds and thy sheep: that thou mayest learn to fear the Lord thy God at all times." (Deut. 14:22-23)

"And the Lord said to Aaron: You shall possess nothing in their land, neither shall you have a portion among them. I am thy portion and inheritance in the midst of the children of Israel. And I have given to the sons of Levi all the tithes of Israel for a possession for the ministry wherewith they serve me in the tabernacle of the covenant; that the children of Israel may not approach any more to the tabernacle, nor commit deadly sin, but only the sons of Levi may serve me in the tabernacle and bear the sins of the people. It shall be an everlasting ordinance in your generations. They shall not possess any other thing, but be content with the oblation or tithes which I have separated for their uses and necessities." (Num. 18:20-24)

God promises sevenfold-blessings to those who give tithes, not only with spiritual goods but also physical goods, and promises sevenfold-curses to those who do not give tithes:

"Give glory to God with a good heart and diminish not the firstfruits of thy hands. In every gift shew a cheerful countenance, and sanctify thy tithes with joy. Give to the most High according to what he hath given to thee, and with a good eye do according to the ability of thy hands, for the Lord maketh recompense and will give thee seven times as much." (Eccus. 35:10-13)

"Shall a man afflict God? for you afflict me. And you have said: Wherein do we afflict thee? in tithes and in firstfruits [because you do not give them]. And you are cursed with want, and you afflict me, even the whole nation of you. Bring all the tithes into the storehouse that there may be meat in my house, and try me in this, saith the Lord: if I open not unto you the flood gates of heaven, and pour you out a blessing even to abundance. And I will rebuke for your sakes the devourer, and he shall not spoil the fruit of your land, neither shall the vine in the field be barren, saith the Lord of hosts. And all nations shall call you blessed, for you shall be a delightful land, saith the Lord of hosts." (Mala. 3:812)

Upholding the law of mandatory tithes, Jesus, speaking to the Pharisees, says,

"Woe to you, Pharisees, because you <u>tithe</u> mint and rue and every herb; and pass over judgment, and the charity of God. <u>Now these things you ought to have done</u>, and not to leave the other undone." (Lk. 11:42)

God's religious rulers are commanded to divide the tithes among the clergy, the poor, and other needs of the Church.

"When thou hast made an end of tithing all thy fruits, in the third year of tithes thou shalt give it to the Levite [priests], and to the stranger, and to the fatherless, and to the widow, that they may eat within thy gates, and be filled:" (Deut. 26:12)

For example, tithes given to the local bishop and his dioceses were divided as follows:

¹ RJMI's Briefs are Long Commentaries contained in the end of *The Catholic Bible*, revised by RJMI.

- A tenth or more goes to the pope or the papal account if the papacy is vacant.
 The amount depends on the amount of tithes compared to expenses in his diocese, as some dioceses are rich and some poor.
- A fourth part of what is left over goes to the bishop
- A fourth to the priests and other clergy in his diocese
- A fourth for the upkeep of the churches and other church property in his dioceses and items necessary for the propagation and practice of the faith
- A fourth for the poor, afflicted, and travelers in his diocese

The Apostolic Constitutions, which spanned from the 1st to the 4th centuries, commands the following regarding tithes:

The Apostolic Constitutions, 1st to 4th centuries: XXV. Let him [the bishop] use those tenths and first-fruits, which are given according to the command of God, as a man of God; as also let him dispense in a right manner the free-will offerings which are brought in on account of the poor, to the orphans, the widows, the afflicted, and strangers in distress, as having that God for the examiner of his accounts who has committed the disposition to him. Distribute to all those in want with righteousness, and vourselves use the things which belong to the Lord, but do not abuse them: eating of them, but not eating them all up by yourselves; communicate with those that are in want, and thereby show yourselves un-blamable before God. For if you shall consume them by yourselves, you will be reproached by God, who says to such un-satiable people, who alone devour all, 'You eat up the milk and clothe yourselves with the wool;' (Ezekiel 34:3) and in another passage, 'Must you alone live upon the earth'? (Isaiah 5:8) Upon which account you are commanded in the law, 'You shall love your neighbour as yourself.' (Leviticus 19:18) Now we say these things, not as if you might not partake of the fruits of your labours; for it is written, 'You shall not muzzle the mouth of the ox which treads out the grain;' (Deuteronomy 25:4; 1 Corinthians 9:9) but that you should do it with moderation and righteousness. As, therefore, the ox that labours in the threshing-floor without a muzzle eats indeed, but does not eat all up; so do you who labour in the threshingfloor, that is, in the Church of God, eat of the Church, which was also the case of the Levites who served in the tabernacle of the testimony, which was in all things a type of the Church.

"Nay, further, its very name implied that that tabernacle was fore-appointed for a testimony of the Church. Here, therefore, the Levites also, who attended upon the tabernacle partook of those things that were offered to God by all the people—namely, gifts, offerings, and first-fruits, and tithes, and sacrifices, and oblations, without disturbance, they and their wives and their sons and their daughters. Since their employment was the ministration to the tabernacle, therefore they had not any lot or inheritance in the land among the children of Israel, because the oblations of the people were the lot of Levi, and the inheritance of their tribe. You, therefore, O bishops, are to your people priests and Levites, ministering to the holy tabernacle, the holy Catholic Church...

"Hear this, you of the laity also, the elect Church of God. for the people were formerly called 'the people of God,' Exodus 19:5-6 and 'an holy nation.' (Hebrews 12:23) You, therefore, are the holy and sacred 'Church of God, enrolled in heaven, a royal priesthood, an holy nation, a peculiar people,' a bride adorned for the Lord God, a great Church, a faithful Church. Hear attentively now what was said formerly: oblations and tithes belong to Christ our High Priest and to those who minister to him...²

"XXX. Let all first-fruits be brought to the bishop and to the presbyters and to the deacons, for their maintenance; but let all the tithe be for the maintenance of the rest of the clergy, and of the virgins and widows, and of those under the trial of

² b. 2, sess. 4.

poverty. For the first-fruits belong to the priests, and to those deacons that minister to them.³"

If a bishop is greedy and thus does not justly distribute the income generated by tithes and donations, then God will punish him. But those who gave the tithes and donations will, nevertheless, be blessed, and they should report the bishop's abuse to his superior.

The rules regarding what income must be subjected to tithes can change, as this is a disciplinary law. At times, a more or less amount of expenses were allowed to be deducted from the gross income. Tithes (10%) were then paid on the rest of the income. What I believe to be a fair rule for tithes in these days is as follows:

Catholics must pay tithes (10%) on their net income, which is the amount after expenses are deducted from their total (gross) income. The only expenses that cannot be deducted are for jewelry, recreation, and extravagant items. Hence, expenses such as for rent, mortgage payments, gas for the car used for purposes other than recreation, utilities, insurance payments, taxes, food, clothing, medicine, business, and medical expenses are deducted from the total income. And 10% is paid to the Catholic Church on what is left over.

The rulers of God's Church can dispense some of the faithful from paying tithes under certain circumstances. But this is an exception and not the rule.

Once it became the rule to dispense with paying tithes to the Church, which began in the days of the Great Apostasy, simony became rampant in which sacraments and other holy things began to be sold in order to produce income for the Church. These bastard simoniacs were respecters and lovers of men more than God:

"For they loved the glory of men more than the glory of God." (Jn. 12:43)

"There is that will destroy his own soul...by respect of person he will destroy himself." (Eccus. 20:24)

(See Jam. 2:1-10)

They rather offend God by selling the sacraments and other holy things than offend cheap, greedy, and selfish men who do not want to pay tithes. They are spiritual relatives to the Simonical Jews whom Christ whipped out of the Temple for turning his Father's house into a den of thieves. (Mt. 21:12-13; Jn. 2:13-16)

Therefore, Catholics, beware of being cheap, greedy, and selfish, especially with God. Let the poor woman who gave all she had to God shame you:

"And looking on, he saw the rich men cast their gifts into the treasury. And he saw also a certain poor widow casting in two brass mites. And he said: Verily I say to you, that this poor widow hath cast in more than they all. For all these have of their abundance cast into the offerings of God; but she of her want, hath cast in all the living that she had." (Lk. 21:1-4)

For the glory of God; in honor of the Blessed Virgin Mary, St. Michael, St. Joseph, Ss. Joachim and Anne, St. John the Baptist, the other angels and saints; and for the salvation of men

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