

The Tithe in Biblical-theological Perspective

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INTRODUCTION

The precise question before us is: Does God require every believer to present 10% of his or her income to the church? Is such a 10% “ecclesiastical tax” a moral duty? If the answer is “yes,” then our financial obligations are fairly clear. If the answer is “no,” then what *is* our duty regarding our earthly resources? Most of what follows is a brief summary of the considerations that have led the majority of orthodox reformed scholars to reject the tithe. The following considerations are among those that influenced John Owen, who said: “I shall take leave to say, that it is no safe plea for many to insist on, that tithes are due and divine, as they speak,—that is, by a binding law of God,—now under the gospel.... The precise law of tithing is not confirmed in the gospel.... it is impossible any one certain rule should be prescribed unto all persons.”¹ These considerations are also among those that influenced the 1854 Presbyterian General Assembly to repudiate the tithe in fairly strong language, when it adopted as its own the paper originally written by Stuart Robinson and Thomas E. Peck, which said:

So, under the gospel, the point upon which our “free will” is to be exercised is, not as to the *giving*, but as to the *amount*. God has not said, “Give me a tenth, or a twentieth, or a hundredth, or a millionth”; and it is presumption for any man to say to another, or for a church court to say to the members under its care, “You must give such and such a proportion.” It is a matter between God and the man’s own conscience. He must “give as God hath prospered him,” and of the measure of his prosperity another man has no right to judge, as he cannot know the condition of his affairs, nor how much has already been given, or is habitually given, under the solemn injunction that “the left hand shall not know what the right hand doeth.”²

What is somewhat surprising in our moment is how frequently the tithe is purported to be a Christian duty from pulpits without argumentation, and without apparent recognition that

¹ *Works*, vol. 21, pp. 324, 325.

² “Address on Systematic Beneficence,” reprinted in Peck’s *Miscellanies*, op. cit., vol. 1, pp. 130-145. Peck also addressed the matter elsewhere. His “The Moral Obligation of the Tithe,” was first published in the *Union Seminary Magazine*, March-April, 1890, and reprinted in *The Miscellanies of Thomas E. Peck*, (Richmond: Presbyterian Committee of Publication, 1895. vol. 1, pp. 146-57).

previous generations viewed the matter otherwise. I routinely hear Presbyterian ministers to commit precisely the “presumption” that their General Assembly denied in the 19th century, aided by two of the best ecclesiologists in the church.

I. *The tithe was inaugurated with the Levites, as a means of providing their priestly sacrifice.*

The significance of this observation should be evident: if the tithes brought to the Levites were employed for levitical service, one would expect the *law* of the tithe to disappear with the *purpose* of the tithe. If there is no longer a Temple, in which Levitical priests offer grain and animal sacrifices, what would be the point of bringing such grain and animals? To whom would they brought, and where, and why?

Num. 18:21 To the Levites I have given every tithe in Israel for a possession in return for the service that they perform, the service in the tent of meeting.

Num. 18:24 because I have given to the Levites as their portion the tithe of the Israelites, which they set apart as an offering to the LORD. Therefore I have said of them that they shall have no allotment among the Israelites.

Num. 18:26 You shall speak to the Levites, saying: When you receive from the Israelites the tithe that I have given you from them for your portion, you shall set apart an offering from it to the LORD, a tithe of the tithe. ...28 Thus you also shall set apart an offering to the LORD from all the tithes that you receive from the Israelites; and from them you shall give the LORD's offering to the priest Aaron.

Deut. 14:28 Every third year you shall bring out the full tithe of your produce for that year, and store it within your towns; 29 the Levites, because they have no allotment or inheritance with you, as well as the resident aliens, the orphans, and the widows in your towns, may come and eat their fill so that the LORD your God may bless you in all the work that you undertake.

Note that Moses says “To the Levites I have given *every* tithe in Israel.” That is, there are no non-Levitical tithes. All tithes in the Mosaic economy were sacrificial/Levitical. The tithes provided the substance of what was sacrificed on the altar, and the tithe was the means by which the non-Levitical tribes participated in those sacrifices. Eleven tribes provided the substance of the sacrificial system, and one tribe actually offered the sacrifices in accordance with the laws of Moses.

The implications of this are significant. Many embrace the Westminster Assembly’s dividing of the Old Testament laws into three categories: moral, civil, and ceremonial. Those who embrace this distinction also follow Westminster in believing that the moral laws continue to oblige all people everywhere, whereas the civil laws “expired together with the state of that people” (WCF 19:4), and the “ceremonial laws are now abrogated, under the New Testament.” (WCF 19:3). To my knowledge, all who embrace this distinction argue therefore that any law in

the Old Testament that is exclusively and entirely Levitical is part of that entire ceremonial system that is abrogated by the work of Christ.

Apparent exceptions to this principle

The first apparent exception to this, Abraham's giving a tithe of the spoils to Melchizedek (Gen. 14), is not sufficient to overturn the general principle, and surely is not sufficient to warrant perceiving the tithe of one's income as ordinary and morally binding. First, Melchizedek was himself a priest, though he preceded the levitical priesthood. Second, he was a type of the greater priesthood of Christ (Heb. 5:6,16; 6:20; 7:1,10,11,15), so he does not disprove, but prove, the "priestly" character of tithing. Third, Abraham does not tithe to Melchizedek his income or regular property, but the spoils of warfare. Finally, Abraham's offering of the tithe of the spoil to Melchizedek is freely given, not as a response to any God-given *law*. If the mere *fact* that Abraham did it made it lawful, then one might argue that Abraham's polygamy is also lawful. That is, one may not make a narrative normative without some other consideration. All we know from the Abrahamic narrative is that it is permissible, albeit not mandatory, to tithe the spoils of warfare to any priest who is a type of the coming Christ; and since no such priests will appear after him, the permission becomes moot.

The second apparent exception is the tithe of Jacob (Gen. 28:22); yet it is evident here also that the tithe is freely offered, not as a response to any moral law or obligation. Indeed, Jacob's tithe is the response to the extraordinary vision he has had, and demonstrates nothing regarding tithing being a general moral duty. If it is a duty to give a tenth, then it is also a duty to sleep on a rock, then make the rock a pillar and pour oil on it (Gen. 28:18). All of the difficulties with the preceding narrative are germane here also. A narrative is not normative without some other consideration. Further, Jacob's vision of the ladder is as exceptional (i.e., not normal or normative) as Abraham's meeting with Melchizedek. In neither case is any commandment issued; in neither case does anyone other than the principle of the narrative take the action; and in neither case was the tithe a perpetual act, but rather a one-time act. Would proponents of the tithe today propose that people tithe once and never again?

II. *The tithe was not monetary, but agricultural, and thus adjusted to the realities of destitution.* Those who had less than ten sheep or goats brought none; they brought the "tenth." Thus, built into the law was a protection for those who had very little. If an Israelite had only eight sheep, for instance, no "tenth" sheep could pass under his staff, and therefore no sheep at all could be

given the Levites by this Israelite. A monetary tithe affords no such protection, and requires a strict 10% from all.

Lev. 27:30 All tithes from the land, whether the seed from the ground or the fruit from the tree, are the LORD's; they are holy to the LORD.

Lev. 27:32 All tithes of herd and flock, *every tenth one* that passes under the shepherd's staff, shall be holy to the LORD.

Note in verse 32 that if an Israelite had only seven or eight sheep, he would not give any. In this way, the Mosaic law was adjusted to the reality of destitution; an individual with a very small flock did not give any of his small flock to the Levites.

III. *The tithe was part of other economic legislation, and thus impracticable apart from such legislation.*

Deut. 14:28 Every third year you shall bring out the full tithe of your produce for that year, and store it within your towns; 29 the Levites, because they have no allotment or inheritance with you, as well as the resident aliens, the orphans, and the widows in your towns, may come and eat their fill so that the LORD your God may bless you in all the work that you undertake. 15:1 Every seventh year you shall grant a remission of debts. 2 And this is the manner of the remission: every creditor shall remit the claim that is held against a neighbor, not exacting it of a neighbor who is a member of the community, because the LORD's remission has been proclaimed.

Lev. 25:15 When you buy from your neighbor, you shall pay only for the number of years since the jubilee; the seller shall charge you only for the remaining crop years.

Lev. 25:28 But if there is not sufficient means to recover it, what was sold shall remain with the purchaser until the year of jubilee; in the jubilee it shall be released, and the property shall be returned.

Lev. 14:19 The priest shall offer the sin offering, to make atonement for him who is to be cleansed from his uncleanness. And afterward he shall kill the burnt offering; 20 and the priest shall offer the burnt offering and the cereal offering on the altar. Thus the priest shall make atonement for him, and he shall be clean. 21 But *if he is poor and cannot afford so much*, then he shall take one male lamb for a guilt offering to be waved, to make atonement for him, and a tenth of an ephah of fine flour mixed with oil for a cereal offering, and a log of oil; 22 also two turtledoves or two young pigeons, such as he can afford; the one shall be a sin offering and the other a burnt offering.

IV. *The Levitical tithe was expressly adjusted to the reality of poverty or destitution.* The Mosaic ordinance was never intended to be a burden to the poor Israelites, and so it permitted those who were poor to give a less-expensive tithe.

Lev. 5:7 “But if he cannot afford a lamb, then he shall bring to the LORD as his compensation for the sin that he has committed two turtledoves or two pigeons, one for a sin offering and the other for a burnt offering.

Lev. 5:11 “But if he cannot afford two turtledoves or two pigeons, then he shall bring as his offering for the sin that he has committed a tenth of an ephah of fine flour for a sin offering. He shall put no oil on it and shall put no frankincense on it, for it is a sin offering.

Lev. 12:8 And if she cannot afford a lamb, then she shall take two turtledoves or two pigeons, one for a burnt offering and the other for a sin offering. And the priest shall make atonement for her, and she shall be clean.’ ”

Lev. 14:21 “But if he is poor and cannot afford so much, then he shall take one male lamb for a guilt offering to be waved, to make atonement for him, and a tenth of an ephah of fine flour mixed with oil for a grain offering, and a log of oil; 22 also two turtledoves or two pigeons, whichever he can afford. The one shall be a sin offering and the other a burnt offering.

Lev. 14:30 And he shall offer, of the turtledoves or pigeons, whichever he can afford,

Lev. 14:32 This is the law for him in whom is a case of leprous disease, who cannot afford the offerings for his cleansing.”

Ironically, then, Christian churches that require a strict 10% tithe of their members are less merciful than Moses was. Which of them, or their ministers, ever tell their congregations to give “whichever he can afford”?

V. *The tithe was never re-iterated in the New Testament, even where one would have expected it.*

In and of itself, the silence of the NT³ is not entirely fatal to its observance by New Covenant believers, because it could be one of those practices carried over from OT to NT.

However,

- A. The association of the tithe with the levitical priesthood associates the tithe with that which does *not* carry over into the New Covenant, and
- B. When Paul argues for churches supporting him or other ministers, he gives several reasons, but never appeals to the tithe. If the tithe were binding upon NT believers, Paul

³The “silence” is not absolute. In Mat. 23:23 (and its parallel, Luke 11:42), Jesus condemns those who “tithe mint dill and cummin”, while neglecting the weightier matters of the law. Even here, however, Jesus is merely evaluating the comparative “weight” of the law of the tithe to the other laws in the Old Testament. He is not asserting that the law of the tithe continues into the New Covenant.

could settle the issue quite simply by requiring a tithe. If Paul believed in a tithe, would it not have been easier to appeal to such, rather than to argue about not muzzling an ox when it treads grain (1 Cor. 9:9, 1 Tim. 5:18)?

VI. If the NT does not teach the requirement of a tithe, and if, indeed, the tithe was part of the levitical economy which has disappeared, what instructions does the NT provide regarding one's earthly resources?

A. The communion of the saints is expressed in the use of resources.

Rom. 15:25 At present, however, I am going to Jerusalem in a ministry to the saints; 26 for Macedonia and Achaia have been pleased to share their resources with the poor among the saints at Jerusalem. 27 They were pleased to do this, and indeed they owe it to them; for if the Gentiles have come to share in their spiritual blessings, they ought also to be of service to them in material things.

B. It is proper for the ministry of the word to be supported with the resources of the church.

1Cor. 9:14 In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.

1Tim. 5:17 Let the elders who rule well be considered worthy of double honor, especially those who labor in preaching and teaching; 18 for the scripture says, "You shall not muzzle an ox while it is treading out the grain," and, "The laborer deserves to be paid."

Gal. 6:6 Those who are taught the word must share in all good things with their teacher.

C. Providential responsibilities.

a. General NT principle. That all of our resources come from God, and thus are properly his. We are stewards of God's resources.

1Cor. 4:7 "What do you have that you did not receive? And if you received it, why do you boast as if it were not a gift?" For this reason, then, people have differing duties which accord with their differing providential circumstances.

Lk. 12:48: "From everyone to whom much has been given, much will be required; and from the one to whom much has been entrusted, even more will be demanded."

b. Specific example: The widow

Mk 12:42: "A poor widow came and put in two small copper coins, which are worth a penny. 43 Then he called his disciples and said to them, 'Truly I tell you, this poor widow has put in more than all those who are contributing to the treasury. 44 For all of them have contributed out of their abundance; but she out of her poverty has put in everything she had, all she had to live on.'"

c. Pauline command

1Cor. 16:1 Now concerning the collection for the saints: as I directed the churches of Galatia, so you also are to do. 2 On the first day of every

week, each of you is to put something aside and store it up, *as he may prosper*, so that there will be no collecting when I come.

We observe here that Paul expressly commanded that giving be adjusted to God's providence: "each of you...as he may prosper."

D. Spirituality of NT giving. What we do with our resources is a profound reflection of what is genuinely valuable to us. In common parlance, we are urged: "put your money where your mouth is," and, though somewhat crudely put, this catches the sense of the NT fairly well.

1. Treasure and heart.

Mt. 6:21 "For where your treasure is, there your heart will be also."

2. Cheerful giving.

2Cor. 9:7 "Each of you must give as you have made up your mind, not reluctantly or under compulsion, for God loves a cheerful giver."

3. Sowing to the Spirit.

Gal. 6:6-9: "Those who are taught the word must share in all good things with their teacher. Do not be deceived; God is not mocked, for you reap whatever you sow. If you sow to your own flesh, you will reap corruption from the flesh; but if you sow to the Spirit, you will reap eternal life from the Spirit. So let us not grow weary in doing what is right, for we will reap at harvest-time, if we do not give up."

VII. Conclusions and Practical Advice

A. The world looks only at the "bottom line," the dollar amount. God, however, looks at how we have employed the resources entrusted to us, and he knows what he has entrusted to us (he knows, for instance, when he has given us providential "wind-falls," and when he has sent us some form of deprivation or destitution). Further, God wishes to perceive our giving as a reflection of our heart's treasures, cheerfully given, as investments in the Spirit's work. Unbelievers or people "on the fence" should be *discouraged* from giving.

B. Graduated giving is a very good idea for most people. First, establish setting aside part of your resources for the Lord's work, making planned giving part of your financial planning. Second, attempt to increase the amount of your giving most years, so that you can make incremental increases which do not wreck other parts of your God-given responsibilities (to your household, which is your primary religious responsibility). Third, consider giving to the Lord substantial amounts of providential "wind-falls." Fourth, consider including the work of the church in your estate planning (not everyone can do this, because your dependents must be taken care of). Fifth, don't give to the Lord's work out of any sense that you have been pressured to do so; do it "cheerfully" or

not at all. God loves the one who gives cheerfully, and if God has not yet cheered your heart with the gospel, so that you delight to think you can contribute to the gathering and perfecting of other saints, work on *that* issue first.

C. Officers--Use the church's resources exclusively for those matters assigned to the church in the scriptures. This assists individuals in giving cheerfully, when they know that the church is not frittering its resources on questionable matters.

Note: There is very little of a reliable character written on this topic. One of the most helpful articles I have read is Thomas E. Peck's "The Moral Obligation of the Tithe," first published in the *Union Seminary Magazine*, March-April, 1890, and reprinted in *The Miscellanies of Thomas E. Peck*, (Richmond: Presbyterian Committee of Publication, 1895. vol. 1, pp. 146-57). In this, Peck repeatedly demonstrates the inseparability of tithe and priesthood, saying such as:

The tithe and the priesthood: these are the twin ideas, the correlated facts. If the priesthood is by law, the support of the priesthood must be by law also. (151)

It is plain that, if the views of the advocates of the tithe should come to prevail, our whole conception of the pastoral office would be revolutionized by changing the method of support. (152)

Search and see if there has ever been a church which enforced the tithe which did not hold sacerdotal views of the ministry, or was not in unscriptural alliance with the civil power. The tithe has not kept good company in Christendom. (153)

Also useful is the study paper Peck co-authored with Stuart Robinson for the Presbytery of Baltimore, and approved by the General Assembly in 1854: "Address on Systematic Beneficence," reprinted in Peck's *Miscellanies*, op. cit., vol. 1, pp. 130-145. Peck there said:

So, under the gospel, the point upon which our "free will" is to be exercised is, not as to the *giving*, but as to the *amount*. God has not said, "Give me a tenth, or a twentieth, or a hundredth, or a millionth"; and it is presumption for any man to say to another, or for a church court to say to the members under its care, "You must give such and such a proportion." It is a matter between God and the man's own conscience. He must "give as God hath prospered him," and of the measure of his prosperity another man has no right to judge, as he cannot know the condition of his affairs, nor how much has already been given, or is habitually given, under the solemn injunction that "the left hand shall not know what the right hand doeth."

Nor was the Assembly's view idiosyncratic. The same opinion was earlier articulated by John Owen, in a casual manner suggesting that he did not consider the view controversial in his day:

“I shall take leave to say, that it is no safe plea for many to insist on, that tithes are due and divine, as they speak,—that is, by a binding law of God,—now under the gospel.... The precise law of tithing is not confirmed in the gospel.... it is impossible any one certain rule should be prescribed unto all persons. (*Works*, vol. 21, pp. 324, 325).

Appendix A: The use of “tithe” (מעשר) in the OT

Gen. 14:20 and blessed be God Most High, who has delivered your enemies into your hand!”
And Abram gave him a *tenth* of everything.

Lev. 27:30 “All the *tithe* of the land, whether of the seed of the land or of the fruit of the trees, is the LORDS; it is holy to the LORD. 31 If a man wishes to redeem any of his *tithe*, he shall add a fifth to it. 32 And all the *tithe* of herds and flocks, every tenth animal of all that pass under the herdsman’s staff, shall be holy to the LORD.

Num. 18:21 “To the Levites I have given every *tithe* in Israel for an inheritance, in return for their service which they serve, their service in the tent of meeting.

Num. 18:24 For the *tithe* of the people of Israel, which they present as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said of them that they shall have no inheritance among the people of Israel.”

Num. 18:26 “Moreover you shall say to the Levites, ‘When you take from the people of Israel the *tithe* which I have given you from them for your inheritance, then you shall present an offering from it to the LORD, a *tithe* of the *tithe*.’

Num. 18:28 So shall you also present an offering to the LORD from all your *tithes*, which you receive from the people of Israel; and from it you shall give the LORD’s offering to Aaron the priest.

Deut. 12:6 and thither you shall bring your burnt offerings and your sacrifices, your *tithes* and the offering that you present, your votive offerings, your freewill offerings, and the firstlings of your herd and of your flock;

Deut. 12:11 then to the place which the LORD your God will choose, to make his name dwell there, thither you shall bring all that I command you: your burnt offerings and your sacrifices, your *tithes* and the offering that you present, and all your votive offerings which you vow to the LORD.

Deut. 12:17 You may not eat within your towns the *tithe* of your grain or of your wine or of your oil, or the firstlings of your herd or of your flock, or any of your votive offerings which you vow, or your freewill offerings, or the offering that you present;

Deut. 14:23 And before the LORD your God, in the place which he will choose, to make his name dwell there, you shall eat the *tithe* of your grain, of your wine, and of your oil, and the firstlings of your herd and flock; that you may learn to fear the LORD your God always.

Deut. 14:28 “At the end of every three years you shall bring forth all the *tithe* of your produce in the same year, and lay it up within your towns;

Deut. 26:12 “When you have finished paying all the *tithe* of your produce in the third year, which is the year of *tithing*, giving it to the Levite, the sojourner, the fatherless, and the widow, that they may eat within your towns and be filled,

Ezek. 45:11 The ephah and the bath shall be of the same measure, the bath containing one *tenth* of a homer, and the ephah one *tenth* (tiryIcSoAw) of a homer; the homer shall be the standard measure.

Ezek. 45:14 and as the fixed portion of oil, one *tenth* of a bath from each cor (the cor, like the homer, contains ten baths);

Amos 4:4 “Come to Bethel, and transgress; to Gilgal, and multiply transgression; bring your sacrifices every morning, your *tithes* every three days;

Mal. 3:8 Will man rob God? Yet you are robbing me. But you say, ‘How are we robbing thee?’
In your *tithes* and offerings.

Mal. 3:10 Bring the full *tithes* into the storehouse, that there may be food in my house; and thereby put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you an overflowing blessing.

Matt. 23:23 “Woe to you, scribes and Pharisees, hypocrites! for you tithe mint and dill and cummin, and have neglected the weightier matters of the law, justice and mercy and faith; these you ought to have done, without neglecting the others.

Luke 11:42 “But woe to you Pharisees! for you tithe mint and rue and every herb, and neglect justice and the love of God; these you ought to have done, without neglecting the others.

Heb. 7:4 See how great he is! Abraham the patriarch gave him a tithe of the spoils.

Appendix B: Some Church-Historical Figures
 Courtesy of Dr. David Croteau, Liberty University, author of
You Mean I Don't Have to Tithe? A Biblical and Theological Analysis of Tithing, McMaster
 Theological Study Series (Eugene, OR: Pickwick, 2010)

Anti-Tithe

Origen
 Epiphanius
 Thomas Aquinas
 John Wycliff
 John Huss
 Erasmus
 Otto Brunfels
 Martin Luther
 Balthasar Hubmaier
 Philipp Melanchthon
 Separatists in Amsterdam
 John Robinson
 Puritans and Pilgrims of Massachusetts
 John Cotton
 John Milton
 Particular Baptists (England; 1660)
 John Owen
 Francis Turretin
 John Gill

Baptists in America (early 1800s)
 G. Campbell Morgan (English
 Congregationalist; 1898)
 William L. Pettingill (1932)
 John Theodore Mueller (Lutheran; 1934)
 R. C. H. Lenski (Lutheran; 1946)
 Lewis Sperry Chafer (1948, 1974)
 Alfred Martin (1968)
 Charles C. Ryrie (1969)
 Pieter Verhoef (1974)
 John F. MacArthur, Jr. (1982; 2000)
 Charles R. Swindoll (1990)
 J. Vernon McGee (1991)
 Craig L. Blomberg (1993)
 Walter C. Kaiser, Jr., & Moisés Silva (1994)
 Brian K. Morley (1996)
 Stuart Murray (English; 2000)

Pro-Tithe

Clement of Alexandria
Apostolic Constitutions (4th century)
 Hilary of Poitiers
 Basil of Caesarea
 Ambrose
 Bernard of Clairvaux
 Matthew Henry
 Increase Mather
 Cotton Mather
 Charles G. Finney

A. W. Miller (1873) [published by
 Presbyterian Publishing House in Columbia,
 SC]
 Alexander L. Hogshead (Presbyterian; 1873)
 John W. Pratt (Presbyterian; 1873)
 William Speer (Presbyterian; 1875)
 Thomas Kane (Presbyterian; 1876)
 E. B. Stewart (Presbyterian; 1903)
 Henry Lansdell (English; 1906)
 Archibald Thomas Robertson (Southern
 Baptist; 1934)
 George A. E. Salstrand (1952)
 Billy Graham (Southern Baptist; 1953)
 Arthur W. Pink (1967)
 Elmer Towns (1975)
 Stanley M. Horton (Charismatic; 1988)
 Randy Alcorn (1989)
 Larry Burkett (1991)
 Gary North (1994)

Appendix C. “Tithe” in Presbyterian Constitutional History

1. “Tithe” is not found in the Westminster Confession of Faith, or in either of the catechisms. “Tenth” appears twelve times in the Westminster Standards, and in each of the twelve occurrences it appears in the expression, “tenth commandment.” Thus, Westminster is entirely silent on the reality of a tithe, or tenth.

2. “Tithe” appears for the first time in Presbyterian constitutional history in the *non*-constitutional Chapter 54 of the PCA *BCO* (only chapters 56, 57, and 58 of the Directory of Worship have “full constitutional authority”), around 1975.

3. This is a modification of the PCUS (1933) Constitution, from which the PCA constitution derives. The passages are almost identical, with only two differences, as italicized below. One is merely the removal of the archaic form of the verb-ending, but the other is substantial.

(PCUS) The Worship of God by Offerings.

336. The Holy Scriptures teach that God is the owner of all persons and all things and that we are but stewards of both life and possessions; that God’s ownership and our stewardship should be acknowledged; that this acknowledgement should take the form, in part, of giving *a worthy portion* of our income and other offerings to the work of the Lord through the Church of Jesus Christ, thus worshipping the Lord with our possessions; and that the remainder should be used as *becometh* Christians.

(PCA) The Worship of God by Offerings.

54:1 The Holy Scriptures teach that God is the owner of all persons and all things and that we are but stewards of both life and possessions; that God’s ownership and our stewardship should be acknowledged; that this acknowledgement should take the form, in part, of giving *at least a tithe* of our income and other offerings to the work of the Lord through the Church of Jesus Christ, thus worshipping the Lord with our possessions; and that the remainder should be used as *becomes* Christians.