

**Objection 1.** It would seem that men are not bound to give tithes of all things. The paying of tithes seems to be an institution of the Old Law. Now the Old Law contains no precept about personal tithes, viz. those that are payable on property acquired by one's own act, for instance by commerce or soldiering. Therefore no man is bound to pay tithes on such things.

**Objection 2.** Further, it is not right to make oblations of that which is ill-gotten, as stated above (q. 86, a. 3). Now oblations, being offered to God immediately, seem to be more closely connected with the divine worship than tithes which are offered to the ministers. Therefore neither should tithes be paid on ill-gotten goods.

**Objection 3.** Further, in the last chapter of Leviticus (30,32) the precept of paying tithes refers only to "corn, fruits of trees" and animals "that pass under the shepherd's rod." But man derives a revenue from other smaller things, such as the herbs that grow in his garden and so forth. Therefore neither on these things is a man bound to pay tithes.

**Objection 4.** Further, man cannot pay except what is in his power. Now a man does not always remain in possession of all his profit from land and stock, since sometimes he loses them by theft or robbery; sometimes they are transferred to another person by sale; sometimes they are due to some other person, thus taxes are due to princes, and wages due to workmen. Therefore one ought not to pay tithes on such like things.

**On the contrary,** It is written (Gn. 28:22): "Of all things that Thou shalt give to me, I will offer tithes to Thee."

**I answer that,** In judging about a thing we should look to its principle. Now the principle of the payment of tithes is the debt whereby carnal things are due to those who sow spiritual things, according to the saying of the Apostle (1 Cor. 9:11), "If we have sown unto you spiritual things, is it a great matter if we reap your carnal things?" [thus implying that on the contrary "it is no great matter if we reap your carnal things"]\*. For this debt is the principle on which is based the commandment of the Church about the payment of tithes. Now whatever man possesses comes under the designation of carnal things. Therefore tithes must be paid on whatever one possesses.

**Reply to Objection 1.** In accordance with the condition of that people there was a special reason why the Old Law did not include a precept about personal tithes; because, to wit, all the other tribes had certain possessions wherewith they were able to provide a sufficient livelihood for the Levites who had no possessions, but were not forbidden to make a profit out of other lawful occupations as the other Jews did. On the other hand the people of the New Law are spread abroad throughout

the world, and many of them have no possessions, but live by trade, and these would contribute nothing to the support of God's ministers if they did not pay tithes on their trade profits. Moreover the ministers of the New Law are more strictly forbidden to occupy themselves in money-making trades, according to 2 Tim. 2:4, "No man being a soldier to God, entangleth himself with secular business." Wherefore in the New Law men are bound to pay personal tithes, according to the custom of their country and the needs of the ministers: hence Augustine, whose words are quoted 16, qu. 1, cap. Decimae, says<sup>†</sup>: "Tithes must be paid on the profits of soldiering, trade or craft."

**Reply to Objection 2.** Things are ill-gotten in two ways. First, because the getting itself was unjust: such, for instance, are things gotten by robbery, theft or usury; and these a man is bound to restore, and not to pay tithes on them. If, however, a field be bought with the profits of usury, the usurer is bound to pay tithes on the produce, because the latter is not gotten usuriously but given by God. On the other hand certain things are said to be ill-gotten, because they are gotten of a shameful cause, for instance of whoredom or stage-playing, and the like. Such things a man is not bound to restore, and consequently he is bound to pay tithes on them in the same way as other personal tithes. Nevertheless the Church must not accept the tithe so long as those persons remain in sin, lest she appear to have a share in their sins: but when they have done penance, tithes may be accepted from them on these things.

**Reply to Objection 3.** Things directed to an end must be judged according to their fittingness to the end. Now the payment of tithes is due not for its own sake, but for the sake of the ministers, to whose dignity it is unbecoming that they should demand minute things with careful exactitude, for this is reckoned sinful according to the Philosopher (Ethic. iv, 2). Hence the Old Law did not order the payment of tithes on such like minute things, but left it to the judgment of those who are willing to pay, because minute things are counted as nothing. Wherefore the Pharisees who claimed for themselves the perfect justice of the Law, paid tithes even on these minute things: nor are they reproved by our Lord on that account, but only because they despised greater, i.e. spiritual, precepts; and rather did He show them to be deserving of praise in this particular, when He said (Mat. 23:23): "These things you ought to have done," i.e. during the time of the Law, according to Chrysostom's<sup>‡</sup> commentary. This also seems to denote fittingness rather than obligation. Therefore now too men are not bound to pay tithes on such minute things, except perhaps by reason of the custom of one's country.

**Reply to Objection 4.** A man is not bound to pay

\* The phrase in the brackets is omitted in the Leonine edition † Append. Sermon. cclxxvii ‡ Hom. xlv in the Opus Imperfectum falsely ascribed to St. John Chrysostom

tithes on what he has lost by theft or robbery, before he recovers his property: unless he has incurred the loss through his own fault or neglect, because the Church ought not to be the loser on that account. If he sell wheat that has not been tithed, the Church can command the tithes due to her, both from the buyer who has a thing due to the Church, and from the seller, because so far as he is concerned he has defrauded the Church: yet if

one pays, the other is not bound. Tithes are due on the fruits of the earth, in so far as these fruits are the gift of God. Wherefore tithes do not come under a tax, nor are they subject to workmen's wages. Hence it is not right to deduct one's taxes and the wages paid to workmen, before paying tithes: but tithes must be paid before anything else on one's entire produce.