

**Objection 1.** It would seem that men are not bound by precept to pay tithes. The commandment to pay tithes is contained in the Old Law (Lev. 27:30), “All tithes of the land, whether of corn or of the fruits of trees, are the Lord’s,” and further on (Lev. 27:32): “Of all the tithes of oxen and sheep and goats, that pass under the shepherd’s rod, every tenth that cometh shall be sanctified to the Lord.” This cannot be reckoned among the moral precepts, because natural reason does not dictate that one ought to give a tenth part, rather than a ninth or eleventh. Therefore it is either a judicial or a ceremonial precept. Now, as stated above (Ia IIae, q. 103, a. 3; Ia IIae, q. 104, a. 3), during the time of grace men are bound neither to the ceremonial nor to the judicial precepts of the Old Law. Therefore men are not bound now to pay tithes.

**Objection 2.** Further, during the time of grace men are bound only to those things which were commanded by Christ through the Apostles, according to Mat. 28:20, “Teaching them to observe all things whatsoever I have commanded you”; and Paul says (Acts 20:27): “I have not spared to declare unto you all the counsel of God.” Now neither in the teaching of Christ nor in that of the apostles is there any mention of the paying of tithes: for the saying of our Lord about tithes (Mat. 23:23), “These things you ought to have done” seems to refer to the past time of legal observance: thus Hilary says (Super Matth. can. xxiv): “The tithing of herbs, which was useful in foreshadowing the future, was not to be omitted.” Therefore during the time of grace men are not bound to pay tithes.

**Objection 3.** Further, during the time of grace, men are not more bound to the legal observances than before the Law. But before the Law tithes were given, by reason not of a precept but of a vow. For we read (Gn. 28:20,22) that Jacob “made a vow” saying: “If God shall be with me, and shall keep me in the way by which I walk... of all the things that Thou shalt give to me, I will offer tithes to Thee.” Neither, therefore, during the time of grace are men bound to pay tithes.

**Objection 4.** Further, in the Old Law men were bound to pay three kinds of tithes. For it is written (Num. 18:23,24): “The sons of Levi... shall... be content with the oblation of tithes, which I have separated for their uses and necessities.” Again, there were other tithes of which we read (Dt. 14:22,23): “Every year thou shalt set aside the tithes of all thy fruits, that the earth bringeth forth year by year; and thou shalt eat before the Lord thy God in the place which He shall choose.” And there were yet other tithes, of which it is written (Dt. 14:28): “The third year thou shalt separate another tithes of all things that grow

to thee at that time, and shalt lay it up within thy gates. And the Levite that hath no other part nor possession with thee, and the stranger, and the fatherless, and the widow, that are within thy gates, shall... eat and be filled.” Now during the time of grace men are not bound to pay the second and third tithes. Neither therefore are they bound to pay the first.

**Objection 5.** Further, a debt that is due without any time being fixed for its payment, must be paid at once under pain of sin. Accordingly if during the time of grace men are bound, under necessity of precept, to pay tithes in those countries where tithes are not paid, they would all be in a state of mortal sin, and so would also be the ministers of the Church for dissembling. But this seems unreasonable. Therefore during the time of grace men are not bound under necessity of precept to pay tithes.

**On the contrary,** Augustine\*, whose words are quoted 16, qu. 1<sup>†</sup>, says: “It is a duty to pay tithes, and whoever refuses to pay them takes what belongs to another.”

**I answer that,** In the Old Law tithes were paid for the sustenance of the ministers of God. Hence it is written (Malach. 3:10): “Bring all the tithes into My [Vulg.: ‘the’] store-house that there may be meat in My house.” Hence the precept about the paying of tithes was partly moral and instilled in the natural reason; and partly judicial, deriving its force from its divine institution. Because natural reason dictates that the people should administer the necessities of life to those who minister the divine worship for the welfare of the whole people even as it is the people’s duty to provide a livelihood for their rulers and soldiers and so forth. Hence the Apostle proves this from human custom, saying (1 Cor. 9:7): “Who serveth as a soldier at any time at his own charge? Who planteth a vineyard and eateth not of the fruit thereof?” But the fixing of the proportion to be offered to the ministers of divine worship does not belong to the natural law, but was determined by divine institution, in accordance with the condition of that people to whom the law was being given. For they were divided into twelve tribes, and the twelfth tribe, namely that of Levi, was engaged exclusively in the divine ministry and had no possessions whence to derive a livelihood: and so it was becomingly ordained that the remaining eleven tribes should give one-tenth part of their revenues to the Levites<sup>‡</sup> that the latter might live respectably; and also because some, through negligence, would disregard this precept. Hence, so far as the tenth part was fixed, the precept was judicial, since all institutions established among this people for the special purpose of preserving equality among men, in ac-

\* Append. Serm. cclxxcii † Can. Decimae ‡ Num. 18:21

cordance with this people's condition, are called "judicial precepts." Nevertheless by way of consequence these institutions foreshadowed something in the future, even as everything else connected with them, according to 1 Cor. 12, "All these things happened to them in figure." In this respect they had something in common with the "ceremonial precepts," which were instituted chiefly that they might be signs of the future. Hence the precept about paying tithes foreshadowed something in the future. For ten is, in a way, the perfect number (being the first numerical limit, since the figures do not go beyond ten but begin over again from one), and therefore he that gave a tenth, which is the sign of perfection, reserving the nine other parts for himself, acknowledged by a sign that imperfection was his part, and that the perfection which was to come through Christ was to be hoped for from God. Yet this proves it to be, not a ceremonial but a judicial precept, as stated above.

There is this difference between the ceremonial and judicial precepts of the Law, as we stated above ( Ia Iae, q. 104, a. 3), that it is unlawful to observe the ceremonial precepts at the time of the New Law, whereas there is no sin in keeping the judicial precepts during the time of grace although they are not binding. Indeed they are bound to be observed by some, if they be ordained by the authority of those who have power to make laws. Thus it was a judicial precept of the Old Law that he who stole a sheep should restore four sheep (Ex. 22:1), and if any king were to order this to be done his subjects would be bound to obey. In like manner during the time of the New Law the authority of the Church has established the payment of tithe; thus showing a certain kindness, lest the people of the New Law should give less to the ministers of the New Testament than did the people of the Old Law to the ministers of the Old Testament; for the people of the New Law are under greater obligations, according to Mat. 5:20, "Unless your justice abound more than that of the Scribes and Pharisees, you shall not enter into the kingdom of heaven," and, moreover, the ministers of the New Testament are of greater dignity than the ministers of the Old Testament, as the Apostle shows (2 Cor. 3:7,8).

Accordingly it is evident that man's obligation to pay tithes arises partly from natural law, partly from the institution of the Church; who, nevertheless, in consideration of the requirements of time and persons might ordain the payment of some other proportion.

This suffices for the Reply to the First Objection.

**Reply to Objection 2.** The precept about paying

tithes, in so far as it was a moral precept, was given in the Gospel by our Lord when He said (Mat. 10:10)\*: "The workman is worthy of his hire," and the Apostle says the same (1 Cor. 9:4 seq.). But the fixing of the particular proportion is left to the ordinance of the Church.

**Reply to Objection 3.** Before the time of the Old Law the ministry of the divine worship was not entrusted to any particular person; although it is stated that the first-born were priests, and that they received a double portion. For this very reason no particular portion was directed to be given to the ministers of the divine worship: but when they met with one, each man of his own accord gave him what he deemed right. Thus Abraham by a kind of prophetic instinct gave tithes to Melchisedech, the priest of the Most High God, according to Gn. 14:20, and again Jacob made a vow to give tithes<sup>†</sup>, although he appears to have vowed to do so, not by paying them to ministers, but for the purpose of the divine worship, for instance for the fulfilling of sacrifices, hence he said significantly: "I will offer tithes to Thee."

**Reply to Objection 4.** The second kind of tithe, which was reserved for the offering of sacrifices, has no place in the New Law, since the legal victims had ceased. But the third kind of tithe which they had to eat with the poor, is increased in the New Law, for our Lord commanded us to give to the poor not merely the tenth part, but all our surplus, according to Lk. 11:41: "That which remaineth, give alms." Moreover the tithes that are given to the ministers of the Church should be dispensed by them for the use of the poor.

**Reply to Objection 5.** The ministers of the Church ought to be more solicitous for the increase of spiritual goods in the people, than for the amassing of temporal goods: and hence the Apostle was unwilling to make use of the right given him by the Lord of receiving his livelihood from those to whom he preached the Gospel, lest he should occasion a hindrance to the Gospel of Christ<sup>‡</sup>. Nor did they sin who did not contribute to his upkeep, else the Apostle would not have omitted to reprove them. In like manner the ministers of the Church rightly refrain from demanding the Church's tithes, when they could not demand them without scandal, on account of their having fallen into desuetude, or for some other reason. Nevertheless those who do not give tithes in places where the Church does not demand them are not in a state of damnation, unless they be obstinate, and unwilling to pay even if tithes were demanded of them.

\* The words as quoted are from Lk. 10:7: Matthew has 'meat' instead of 'hire' † Gn. 28:20 ‡ 1 Cor. 9:12