

**Objection 1.** It would seem that clerics also are bound to pay tithes. By common law\* the parish church should receive the tithes on the lands which are in its territory. Now it happens sometimes that the clergy have certain lands of their own on the territory of some parish church, or that one church has ecclesiastical property on the territory of another. Therefore it would seem that the clergy are bound to pay predial tithes.

**Objection 2.** Further, some religious are clerics; and yet they are bound to pay tithes to churches on account of the lands which they cultivate even with their own hands†. Therefore it would seem that the clergy are not immune from the payment of tithes.

**Objection 3.** Further, in the eighteenth chapter of Numbers (26,28), it is prescribed not only that the Levites should receive tithes from the people, but also that they should themselves pay tithes to the high-priest. Therefore the clergy are bound to pay tithes to the Sovereign Pontiff, no less than the laity are bound to pay tithes to the clergy.

**Objection 4.** Further, tithes should serve not only for the support of the clergy, but also for the assistance of the poor. Therefore, if the clergy are exempt from paying tithes, so too are the poor. Yet the latter is not true. Therefore the former is false.

**On the contrary,** A decretal of Pope Paschal‡ says: “It is a new form of exaction when the clergy demand tithes from the clergy”§.

**I answer that,** The cause of giving cannot be the cause of receiving, as neither can the cause of action be the cause of passion; yet it happens that one and the same person is giver and receiver, even as agent and patient, on account of different causes and from different points of view. Now tithes are due to the clergy as being ministers of the altar and sowers of spiritual things among the people. Wherefore those members of the clergy as such, i.e. as hav-

ing ecclesiastical property, are not bound to pay tithes; whereas from some other cause through holding property in their own right, either by inheriting it from their kindred, or by purchase, or in any other similar manner, they are bound to the payment of tithes.

Hence the Reply to the First Objection is clear, because the clergy like anyone else are bound to pay tithes on their own lands to the parish church, even though they be the clergy of that same church, because to possess a thing as one’s private property is not the same as possessing it in common. But church lands are not tithable, even though they be within the boundaries of another parish.

**Reply to Objection 2.** Religious who are clerics, if they have care of souls, and dispense spiritual things to the people, are not bound to pay tithes, but they may receive them. Another reason applies to other religious, who though clerics do not dispense spiritual things to the people; for according to the ordinary law they are bound to pay tithes, but they are somewhat exempt by reason of various concessions granted by the Apostolic See¶.

**Reply to Objection 3.** In the Old Law first-fruits were due to the priests, and tithes to the Levites; and since the Levites were below the priests, the Lord commanded that the former should pay the high-priest “the tenth part of the tenth”|| instead of first-fruits: wherefore for the same reason the clergy are bound now to pay tithes to the Sovereign Pontiff, if he demanded them. For natural reason dictates that he who has charge of the common estate of a multitude should be provided with all goods, so that he may be able to carry out whatever is necessary for the common welfare.

**Reply to Objection 4.** Tithes should be employed for the assistance of the poor, through the dispensation of the clergy. Hence the poor have no reason for accepting tithes, but they are bound to pay them.

\* Cap. Cum homines, de Decimis, etc. † Cap. Ex parte, and Cap. Nuper. ‡ Paschal II § Cap. Novum genus, de Decimis, etc. ¶ Cap. Ex multiplici, Ex parte, and Ad audientiam, de Decimis, etc. || Num. 18:26