

## SECOND and THIRD TITHE

### PROCEDURES

#### Introduction

God's Work is making phenomenal growth and progress! The functioning of Ambassador College and the Radio Church of God is BIG BUSINESS. In any BIG corporation --- and especially in God's Work and College --- there must be system and organization.

In the past two or three years we have found it necessary to make a number of major changes in the business administration of God's Work. In the year 1965 it became evident that our policy and procedures for handling second and third tithe were no longer effective or efficient. Therefore, Mr. Armstrong directed that a completely new, standardized procedure be instituted for the dispersing of the second and third tithe. In carrying out Mr. Armstrong's decision the second and third tithe was transferred from the individual churches to the Headquarters Personnel Office for administration under the direction of the comptroller. This change was accomplished in June of 1965.

Expenditures for third tithe to our widows during the latter half of 1965 averaged around \$29,000 per month. The total third tithe paid out in December of 1965 was more than a \$4,000 increase over July of 1965.

The procedure for administering the third tithe is fully explained in the following General Instructions. Please be sure that you read, understand and follow the procedure. The accounting and administration of the tithe has been organized in the simplest, most effective manner possible. Administration of the third tithe by Headquarters has already proven its value both in money and time spent to disperse the tithe.

Administering the second and third tithe from Headquarters is a joint operation in which each minister shares heavily in the responsibility of PROPER administration. Continual checking and proper records are a necessity of the local minister as well as Headquarters. From the exiguous information Headquarters received after the changeover, it is clear that hundreds of thousands of dollars were spent in the local churches with little or no records to account for the expenditures.

We found that widows had been enrolled on third tithe by various ministers where there was a need. Later, a number of the widows continued to receive third tithe after the need was past, often for a period of several years. In a number of cases, there had been a change of ministers in the area. The new minister inherited only the bare essential information needed to write the weekly or monthly check. Due to heavy work loads, the new minister was often unable to take the time to investigate each payment. Therefore, he continued to pay and pay, based on old outdated information and records.

When the tithe administration began from Headquarters, a number of widows began writing in to terminate their third tithe rather than complete the third tithe questionnaire. Had they completed the questionnaire the information given would have convicted them of receiving third tithe under false pretenses. We did require all of these widows to complete the questionnaire regardless of termination. Some of the returns showed an appalling misuse of the third tithe.

God holds each one of us responsible for the dispersing of his tithe. Facing the issue squarely, we must conclude that the majority of our widows are honest and grateful. However, a number --- and more than we would like to admit --- are dishonest even though they are baptized members of the Church of God!

I know that each one of you will, with those of us here at Headquarters, give the tithe administration the careful, full attention it should receive and that it will in the future be cared for in a proper way.

When you make your tithe request to Headquarters, please be sure that you give complete information. Fill the tithe cards out fully. It will take only a few minutes to do the job right! Also be aware of the time factor necessary to process the requests. Too many of us get busy and fail to care for the responsibilities of administration in the normal pattern. Suddenly we find it necessary to place a long distance phone call to accomplish what could have been done by using a five-cent postage stamp.

# INDEX

	<u>PAGE</u>
Administrative Guidelines. . . . .	7
Aid For How Long . . . . .	7
Collecting Tithe . . . . .	12A
Disfellowshipped Widows On Third Tithe . . . . .	11
General Information . . . . .	12
Government Pensions (V.A.) . . . . .	5
Holding Fund . . . . .	12
Loans From Third Tithe . . . . .	7
Members Second Tithe Requisitions . . . . .	3
Ministerial Second Tithe . . . . .	12
Monthly Third Tithe Verification Procedure . . . . .	10
Occasional Help From Third Tithe . . . . .	7
Payment Of Second Tithe Assistance . . . . .	12
Pensions And Welfare Aid . . . . .	5
Personal Assets . . . . .	6
Poor Or Love Funds . . . . .	12A
Questionnaire (Third Tithe) . . . . .	9
Record Keeping . . . . .	12A
Relatives . . . . .	6
Second Tithe For Second Men . . . . .	1
Second Tithe Requisition For Ministers . . . . .	1 & 12
State Welfare Aid . . . . .	5A
Surplus Tithe . . . . .	12
Termination Of Tithe Assistance . . . . .	11

## INDEX CONTINUED

	<u>PAGE</u>
Third Tithe Authorizations . . . . .	4
Third Tithe Requisition For Ministers . . . . .	2
Tithing On Third Tithe . . . . .	8
Tithing Responsibility . . . . .	8

## SAMPLE FORMS & CHARTS

Members Second Tithe Requisition Card . . . . .	3
Ministers Second Tithe Requisition Card . . . . .	1
Ministers Third Tithe Requisition Card . . . . .	2
Monthly Third Tithe Verification Card . . . . .	10
Third Tithe Authorization Card . . . . .	4
Third Tithe Termination Card . . . . .	11
Veterans Administration Pension Scale . . . . .	5

GENERAL INSTRUCTIONS - SECOND AND THIRD TITHE

MINISTERS USE OF TITHE (SEE FEAST MANUAL)

MEMBERS USE OF TITHE

(SEE FEAST MANUAL)

## INTER-OFFICE

To: Field Ministry

Date: April 6, 1971

Department:

Subject: Revised Third Tithe Questionnaire Form      From: Church Administration Dept.  
and Third Tithe Updated Budget Form

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Enclosed is a small supply of new, revised Third Tithe Questionnaire Forms and a small supply of Third Tithe Updated Budget Forms.

IMPORTANT: please discard ALL the old Third Tithe Questionnaire Forms and Third Tithe Updated Budget Forms that you now have on hand. (If you keep any of the old forms on hand, you will tend to forget they are now out-of-date, and we will be receiving the old forms rather than the new ones for many months and possibly years. This seems to always happen whenever we must revise forms or cards, but it would certainly be a big help to us at Headquarters if you would make a special effort to get rid of any of the old forms you may have on hand.)

Since it is not necessary for many local elders to maintain a supply of these forms for their own use, we are not sending a supply of the forms to local elders employed by the Work. We are, however, sending all of them a sample of the new forms and asking that they discard any of the old ones they have on hand. Those who need a supply of these forms should request them from Headquarters.

The white, four-page Third Tithe Questionnaire Form should be used to enroll a new regular recipient on third tithe. The blue, Third Tithe Updated Budget Form should be filled out whenever you would like to request an increase or a reduction in the allotment of a recipient who is already enrolled on third tithe. Be sure to fill out and enclose a regular Recipient Authorization Voucher with the appropriate form to request either enrollment or a change in allotment. We send each new recipient a copy of her monthly budget to help her plan her monthly expenses and properly manage her finances. If her allotment is changed, we send her a revised monthly budget. Therefore, we ask that you always submit a Third Tithe Updated Budget Form whenever you request a change in a recipient's regular monthly allotment.

## INTER-OFFICE

To: The Field Ministry

Date: June 29, 1967

Department:

Subject: Third Tithe

From: Roderick C. Meredith

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Because of the need to continually work with and through the local Ministers in administering the third tithe - and because they are almost submerged by their many pressing responsibilities - Mr. Portune and Mr. Royer have asked Church Administration to take over the administration of the third tithe. Therefore, assisted by Mr. Dan Porter and others in the department, I will be dealing directly with you from now on. We will be consulting regularly with Messrs. Portune and Royer on this, but will gradually change the forms, cards and envelopes to read "Church Administration Department" within the next several weeks. In the meantime, we want to make a few basic changes in procedure to help us better serve our widows in need.

First, since the third tithe belongs to God and is administered by His Church, I want each of you to realize that God holds you, as His Minister, responsible for diligently and carefully checking out the needs of each widow in your local area. You should recommend the amount of third tithe for her that is neither too lavish nor too stringent to meet her needs adequately.

We have had the biggest problems so far with overly generous or inadequate amounts for housing and food. You should familiarize yourself with housing costs in your area and food prices, so that you can help the widows obtain modest housing at a reasonable price and a balanced diet.

After receiving your Preliminary Authorization Card here at Headquarters recommending that a widow be assisted from the third tithe account, we will send the third tithe questionnaire form directly to you, instead of to the widow, as previously. It will be your responsibility to assist the widow in filling out the form completely and accurately and returning it to us within two weeks, so that her check is not held up.

You should be especially sure that she is really a widow in need. We have had widows recommended for third tithe assistance in the past who have owned mines, thousands of dollars worth of property, lavish homes, luxury automobiles, etc., etc. Be sure as well, that she has exhausted all possible sources of aid through welfare, Social Security, alimony, child support and relatives in the Church.

You should help the widow set up a complete budget, that includes small monthly allowances for recreation and incidentals, as well as necessities.



Once you have completed the third tithe questionnaire form, you should mail it to Headquarters with your regular weekly Ministerial Report. Remember, these must reach us within the allotted time, or the widow will not receive her assistance check from us.

Should you have a top deacon in your area, who has had business experience, you could possibly have him assist you in getting the forms properly filled out and caring for the widows, but God holds you, as His Minister, RESPONSIBLE.

We do not in any way want to be found guilty of oppressing the widows by not providing adequately for their needs, nor do we want to waste God's third tithe by carelessly recommending more assistance than is necessary for modest maintenance. We will be working directly through you from here on to provide for our widows in need. So men, take the time to get the necessary information, and ask God's guidance and wisdom in making your recommendations for third tithe assistance.

*Rodrick C. Morditt*

## INTER-OFFICE

To: The Field Ministry

Date: September 30, 1970

Department:

Subject: New Disbursement Vouchers and Third Tithe From: Church Administration Dept.  
Updated Budget Forms

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Enclosed is a supply of Regular Recipient Authorization Vouchers and Personal Ministerial and Church Expense Vouchers. ~~These new vouchers replace the old Third Tithe Authorization Cards and Third Tithe One-Time Assistance Cards.~~ All of the old third tithe cards are now obsolete. Please discard any you may have on hand and begin to use the new vouchers.

Also enclosed is a supply of the new Third Tithe Updated Budget Forms which are to be used from now on for updating purposes whenever there is a change -- either an increase or a reduction -- in the allotment of a regular recipient. (Note: This new Budget Form does not replace the Third Tithe Questionnaire Form. Continue to complete a Third Tithe Questionnaire Form in order to enroll a new regular recipient on third tithe. ~~Complete a Third Tithe Updated Budget Form in order to increase or reduce the allotment of a regular third tithe recipient.~~)

### NEW THIRD TITHE ONE-TIME ASSISTANCE PROCEDURES

1. For Members: As a NEW PROCEDURE, it is no longer necessary (in normal circumstances) to request third tithe one-time assistance checks for members from Headquarters. When a person who is a regular recipient of third tithe needs extra assistance to purchase dentures, eyeglasses or other needed items which are not included on her regular monthly allotment check, you may give her the needed amount out of the Emergency Fund. When a person who is qualified for third tithe assistance but is not a regular third tithe recipient has similar genuine needs, she may also be helped from the Emergency Fund. You can take care of the need by writing an Emergency Fund check.

In filling out the Emergency Fund Expense Card, be sure to check the box indicating the individual is eligible for third tithe assistance so that we can reimburse the Emergency Fund out of our third tithe account. Also, if you make the check out to a deacon or another individual instead of the person receiving the assistance, please be sure to state on the card the name of the person who is actually receiving the help.

If the member's need involves a large amount of money or if there is some question in your mind as to whether a certain expense should be taken care of by the Church, be sure to check with Headquarters before giving the assistance out of the Emergency Fund. This can be done by memo. If approval is given for the particular special request, we will either send you (or the person) a check for the requested amount or we will inform you that you may go ahead and take care of the request out of the Emergency Fund.

(OVER)

## REGULAR RECIPIENT AUTHORIZATION

### Disbursement Voucher

- 1) PAYEE: Give the name and address of the person to whom the check is to be made out.
- 2) MAIL TO: This section should normally be left blank, and the check will automatically be sent to the payee. Complete this section only if, because of special circumstances, the check is to be mailed to a person other than the payee.
- 3) BUSINESS OFFICE USE ONLY: You should ignore any areas marked off with a broken line. Fill in only those areas marked off with a bold black line.
- 4) NEW RECIPIENT: Check this box in order to enroll a new recipient on third tithe, and enclose a Third Tithe Questionnaire Form along with the voucher. Enter the total amount of third tithe needed per month in the space provided at the bottom of the voucher. (Be sure to check the special box if the new recipient had been previously enrolled on third tithe.)
- 5) INCREASE: Check this box in order to request an increase in the allotment of a regular third tithe recipient. Enter the amount of increase needed, give the specific reason for the increase and enter the total amount of third tithe needed per month in the space provided below. Be sure to enclose an updated Budget Form with this voucher.
- 6) REDUCTION: Check this box in order to request a reduction in the allotment of a regular third tithe recipient. Enter the amount of reduction requested, give the specific reason for the reduction and enter the total amount of third tithe needed per month in the space provided below. Be sure to enclose an updated Budget Form with this voucher.
- 7) TERMINATION: Check this box in order to terminate the allotment of a regular third tithe recipient. Enter the monthly amount the recipient has been receiving and give the reason for the termination.
- 8) TOTAL AMOUNT OF THIRD TITHE NEEDED PER MONTH: Enter the total amount of third tithe needed by the recipient each month.
- 9) DATE REQUESTED: Enter the date on which you are making this request.
- 10) EFFECTIVE DATE: Enter the date by which the person needs the first monthly check or the effective date of the requested increase, reduction or termination.
- 11) CHURCH AREA: Enter the name of the Church which the person attends.
- 12) MINISTER'S SIGNATURE: The signature of the minister in charge of that particular Church area. If you have a Local Elder visit the widow to fill out the Third Tithe Questionnaire Form or Budget Form, you as the local pastor should review and approve the request.

PERSONAL MINISTERIAL AND CHURCH EXPENSE

Disbursement Voucher

- 1) PAYEE: Give the name and address of the person to whom the check is to be made out.
- 2) MAIL TO: This section should normally be left blank, and the check will automatically be sent to the payee. Complete this section only if, because of special circumstances, the check is to be mailed to a person other than the payee.
- 3) BUSINESS OFFICE USE ONLY: Ignore the areas marked off with a broken line. (This includes the Rush and Normal Processing boxes, Expense Code boxes, Payee # box, Check # box, C.A.D. box and Business Office box.) Fill in only those areas marked off with a bold black line.
- 4) CHECK APPROPRIATE BOX: Check the appropriate box(es) and enter the amount(s) requested on the appropriate line(s). Each category checked corresponds to a special expense code. The expense codes enable the computer to automatically record the expense on the proper budget and to record whether or not the expense should be added to our corporation assets.
  - A. Church Home Improvements-Construction (Third Tithe Expense): Check this box when you need to request an amount for improvements on a Church-owned home. Give any needed explanation of your request in the space provided, listing the various expenses, or -- if necessary -- attach an itemized list.

Home improvements increase the value of Church property. Home repairs, on the other hand, would not necessarily increase the value of the home. In making a request for home improvements or home repairs on Church-owned homes, evaluate whether the expense is for improvements or repairs, and enter the amount on the proper line. For example, converting a garage into an office would be an improvement, while patching a roof would be a repair.
  - B. Church Home Repairs-Upkeep (Third Tithe Expense): Check this box when you need to request an amount for major repairs on a Church-owned home, and explain your request in the space provided. (Those of you who have the added blessing and benefit of living in Church-owned homes should take care of any normal and necessary maintenance expenses yourself. This means that you should pay for minor plumbing expenses, lawn upkeep and minor repairs on the house, as well as minor repairs on Church-owned furniture and appliances.)
  - C. Church Home Equipment and Furnishings (Third Tithe Expense): Check this box when you need to purchase equipment and furnishings for a Church-owned home. This category would include carpets, draperies, furniture and major kitchen appliances. List the items you need

which is preceded by an alphabetical letter, is printed on all the NCR Copies. If some problem comes up concerning a request, be sure to give us this voucher number, as well as the payee's name and the amount, when you write to Headquarters concerning the problem.

**NCR COPY:** The top two copies should be sent to Headquarters. The bottom copy is for your records. You should keep your copy until you receive the check so that you can refer back to it in case there is some mistake or mix-up. If for some reason you need to return part of the amount you received, return it to Headquarters along with your NCR copy. In this way we will be able to credit the returned amount to the proper account.

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## INTER-OFFICE

**To:** Mr. Robert Dick**Date:** June 25, 1970**Department:****Subject:** Welfare Tithing and Firstfruits**From:** C. C. Zimmerman

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Mr. Luker brought down your memo and the attached letter. He asked that I write you about it. The letter which we wrote to Mrs. Polk is an "age-old" letter used for a long time in the department. It is purposefully worded in a manner which would tend to not give any excuse for failure to tithe. Nonetheless, as you will note at the last of paragraph three we specifically state that the pension of the individual should not be jeopardized. The Welfare Department of every state that I know of does count tithing upon such monies as illegal and payment would jeopardize them. This closes the door so far as we have been concerned. Welfare checks should not be tithed upon.

It is a form letter to take care of the various questions that might be in this area and has been written from that point of view. It covers all situations. I recognize it has a certain note of ambiguity and am sorry about that. I personally think a more specific answer could have been give to Mrs. Polk since she specifically mentions that she has a small welfare income.

The purpose of the letter is to keep everyone tithing anything that they should tithe on and perhaps to bend them over a little bit backward in that direction. Sorry if we've caused any confusion.

Insofar as firstfruits are concerned, I have never really heard any lengthy discussion about them. It has been a matter of practice for the minister to receive firstfruit offerings from his congregation and to use them as he sees fit. Since firstfruits are given only in small amounts--"a mess" at a time--they do not amount to very much. I often distribute such offerings among the local elders in the Church, Office, or the other ministerial neighbors that I have. Exactly how the ministers should tithe upon them is undetermined and I haven't take the trouble to try to figure that out. Personally, I just make sure that

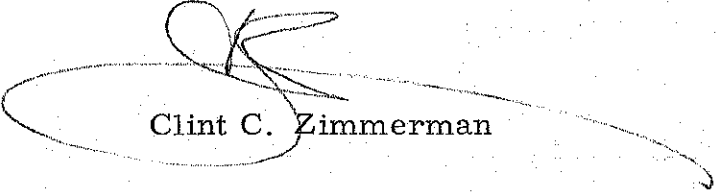
2. Mr. Robert Dick

June 25, 1970

my offerings are large enough to take care of any firstfruit or other gifts which members give me so that I don't have to be concerned about them specifically.

If I haven't answered your questions, please let me know.  
Hope this takes care of it.

Sincerely, your brother in Christ,



Clint C. Zimmerman

CCZ:dMcN

Enc.





SUBJECT

**Tithes and Offerings**

DATE ISSUED

**March 14, 1973**

NO.

**701**

CHURCH ADMINISTRATION DEPARTMENT

## **TITHES AND OFFERINGS**

**Review of Principles****and****Update of Policies**

The following report is based on Mr. Herbert W. Armstrong's decisions and statements in a series of Pre-Conference Meetings with the Evangelists. It was finalized as policy by Mr. Armstrong at the 1973 Ministerial Conference.

SUBJECT

Tithes and Offerings

DATE ISSUED

March 14, 1973

NO.

701

CHURCH ADMINISTRATION DEPARTMENT

## CONTENTS

	page
I. The Basic Principle of Tithing: Tithe on the Increase Received from Productive Effort	1
II. Tithing for the Wage Earner: Ten Percent of Gross Income	2
III. Where the Responsibility Lies: With the Earner, Not the Receiver	2
IV. Gifts and Inheritances: No Tithes Necessary	3
V. Third Tithe, Welfare, Social Security, Pensions, Union Funds, Etc.: No Tithes Necessary	4
VI. Mercy and Forgiveness: No Tithes on Accumulated Assets	4
VII. Stolen Tithes: Repentance is the Key	5
VIII. Splitting the Tithable Income: To Preserve a Converted-Unconverted Marriage	6
IX. Christian Woman With an Unconverted Husband: Tithe or Don't Work -- Unless Essential for the Family	6
X. The Blessings of Life: Freewill Offerings to God	7

SUBJECT

Tithes and Offerings

DATE ISSUED

March 14, 1973

NO.

701

CHURCH ADMINISTRATION DEPARTMENT

page 1

It is vitally important that all ministers teach what God teaches about tithing. Based on God's Laws, God's Church must have a standard worldwide policy, thus assuring unified and consistent application.

The broad principles of tithing must be defined from the Bible and co-ordinated from Headquarters. Likewise, all matters of judgment based on these tithing principles must also be Biblically founded and clearly spelled out from Pasadena. Such serious decisions must not be left to individuals in order that uniformity and consistency will be maintained throughout God's Church.

The following are overall guidelines prepared by Mr. Armstrong and the Evangelists for God's ministry. Individual ministers must make judgmental decisions based on these principles.

In practical fact, God's Laws are straightforward and simple.

## I. THE BASIC PRINCIPLE OF TITHING: TITHE ON THE INCREASE RECEIVED FROM PRODUCTIVE EFFORT

Every human being who earns an increase is required to tithe. God owns everything (Ps. 24:1; Hag. 2:8, etc.) -- and He therefore requires that we return to Him, for His Work, 10% of all our increase (Gen. 14:20, 28:22; Num. 18; Heb. 7). God's Law applies to all people, Israelite and non-Israelite, converted and unconverted.

Mr. Herbert W. Armstrong specifically wrote: "We must tithe on 'increase' -- we define 'increase' as what we receive as a result of our productive effort."

(This "productive effort" is most often our own individual personal productive effort. In the case of collective or group effort, either the group must tithe as a whole or each individual must tithe on his or her share.)

SUBJECT

Tithes and Offerings

DATE ISSUED

March 14, 1973

NO.

701

CHURCH ADMINISTRATION DEPARTMENT

page 2

(We note that the term "productive effort" has a very broad range, including capital gains from property, dividends from stocks, interest from bank accounts, etc.)

## II. TITHING FOR THE WAGE EARNER: TEN PERCENT OF GROSS INCOME

A wage earner must calculate all his tithes as ten percent of his gross income.

In certain circumstances, specific deductions can be made to generate an "adjusted gross income" on which tithes are paid. These deductions would include expenses needed for on-the-job travel -- such as gasoline -- if the company or employer did not reimburse the individual (e.g. many traveling salesmen). This on-the-job travel, remember, does not include the normal travel to and from the job.

Salary deductions -- all taxes, welfare, insurance, pensions, etc. -- are not to be deducted. Also items such as uniforms, tools and union dues are not to be deducted.

In countries where tithes and offerings cannot be deducted from the income for tax purposes, and/or in countries with extremely high tax rates, there is still some question as to what really is an individual's "adjusted gross income." Further study will be made on the issue.

## III. WHERE THE RESPONSIBILITY LIES: WITH THE EARNER, NOT THE RECEIVER

All wealth -- all material goods and money -- was produced and earned at some point by someone through personal productive effort. That person -- the one who actually produced the goods or earned

SUBJECT

Tithes and Offerings

DATE ISSUED

March 14, 1973

NO.

701

CHURCH ADMINISTRATION DEPARTMENT

page 3

the money -- is the one responsible before God for the tithe on that increase.

Anyone who receives a gift or inheritance -- material goods or money earned or produced by someone else -- is not responsible to pay tithes on what he receives. He is not concerned about whether tithes had ever been paid on the goods or money. It is not his responsibility -- he need not tithe. (He should, of course, be willing to give an offering according to how God has blessed him. Principles relating to offerings are covered under section X.)

#### IV. GIFTS AND INHERITANCES: NO TITHES NECESSARY

Since Mr. Armstrong has judged, on the basis of the intent of the tithing law, that increase comes only as a result of "productive effort," it is clear that there is no command to tithe on gifts and inheritances. (Again, generous, cheerful offerings show our appreciation and are very pleasing to God.)

As an example, a man inherits \$10,000. It did not come from his own personal productive effort. Therefore, he need not tithe on it. (He should, however, give an offering -- with the man himself allowed to decide the amount.) If the man invests any part of the \$10,000, he must tithe on the earnings and/or the capital gains from the investment.

To illustrate the latter, suppose the same man invests \$5,000 of the \$10,000 in stocks. (He must, of course, always tithe on the dividends earned each year.) Now suppose the value of the stock increases to \$8,000 in two years and the man decides to sell out -- what does he pay tithes on? Not his original \$5,000 which he inherited -- but the capital gained through his own effort:  $\$8,000 - \$5,000 = \$3,000$ . An individual tithes only on the increase earned through his own personal productive effort.

SUBJECT

Tithes and Offerings

DATE ISSUED

March 14, 1973

NO. 701

CHURCH ADMINISTRATION DEPARTMENT

page 4

As another example, a woman receives a gift of an auto. Since she expended NO productive effort, she does not tithe. (See principle of offerings.)

## V. THIRD TITHE, WELFARE, SOCIAL SECURITY, PENSIONS, UNION FUNDS, ETC.: NO TITHES NECESSARY

The same overall principle can now be applied to all other types of welfare-type income or regular assistance programs. When no productive effort on the part of the recipient has been involved, no tithes are required. There are no tithes required on any of the above.

Other sources of income in this same category on which there is no necessity to tithe are unemployment and disability insurance, Medicare, veterans' benefits, accident compensations, court settlements, child support, etc.

Since there are so many multitudinous variations of these types of assistance programs, in order to avoid letter-of-the-law technicalities, Mr. Armstrong has judged that tithes will not be required on any of them. (This enables the recipient to freely and thankfully give offerings as he is able.)

## VI. MERCY AND FORGIVENESS: NO TITHES ON ACCUMULATED ASSETS

When a person comes to a knowledge of the truth (which includes tithing), he is not required to tithe on things acquired before this time. Thus exempted from tithes are all liquid and fixed assets at the time of conversion: all cash, stocks, bonds, businesses, properties, personal possessions, etc. No tithes are required on the capital (the "lump sum"), but tithes are, of course, to be paid on the increase (interest, dividends, rents, profits, etc.) from that time forth.

SUBJECT

**Tithes and Offerings**

DATE ISSUED

**March 14, 1973**

NO.

**701**

CHURCH ADMINISTRATION DEPARTMENT

page 5

For example, if a person has a piano, painting, etc., at the time of his conversion and then, two years later, sells it for \$50 or \$5,000, no tithes are required. (Naturally, the greater one's personal assets, the greater the opportunity to serve God and His Work through voluntary offerings.)

However, when such possessions are a source of revenue to the individual -- his business or a means of investment -- he must tithe of the increase, or the capital gains, accrued from the time of conversion. An art dealer, for example, should have his paintings appraised so that he might accurately determine his increase whenever he should decide to sell any specific work.

#### **VII. STOLEN TITHES: REPENTANCE IS THE KEY**

If a person has not paid tithes, he has, in effect, stolen those tithes from God.

"Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings." (Malachi 3:8; K. J. V.)

"Well, can a man cheat God? And yet you are cheating me. 'How have we cheated thee?' you ask. By your tithes and offerings." (Moffatt)

"May man defraud God, that you defraud me? You ask, 'How have we defrauded thee?' Why, in tithes and contributions." (New English Bible)

Whether he voluntarily admits it or whether he was caught, the critical issue is whether the man or woman is really repentant.

SUBJECT

Tithes and Offerings

DATE ISSUED

March 14, 1973

NO.

701

CHURCH ADMINISTRATION DEPARTMENT

page 6

If a person is really repentant, he is under the blood of Jesus Christ and is forgiven. God has totally forgiven him -- and so must we. (The person's repentance is at least partially indicated by his desire to give especially generous offerings in recognition of his having stolen tithes in the past.)

(If a person has actually stolen money and/or properties [i. e. petty theft] directly from the Church, from an individual in the Church, or someone not in the Church, he must be willing to pay it back in full. Of course, any case of larceny or grand larceny must be reported to the civil authorities.)

If a person is NOT repentant, treat him as a thief and put him out of the Church.

#### VIII. SPLITTING THE TITHABLE INCOME: TO PRESERVE A CONVERTED-UNCONVERTED MARRIAGE

In a situation where a man in the Church has an antagonistic mate extremely opposed to tithing, he is allowed to consider, for the purpose of tithing, that his wife is entitled to half of his income. This means that the man will pay all three tithes, offerings, etc., on one-half of his income. (This privilege should only apply in those marriages which would be severely threatened if the converted husband would give ten percent of his income to God.)

#### IX. CHRISTIAN WOMAN WITH AN UNCONVERTED HUSBAND: TITHE OR DON'T WORK -- UNLESS ESSENTIAL FOR THE FAMILY

The following are guidelines for situations where a working woman in the Church has an antagonistic husband who demands that she not tithe.



SUBJECT

Tithes and Offerings

DATE ISSUED

March 14, 1973

NO.

701

CHURCH ADMINISTRATION DEPARTMENT

page 7

The woman is commanded to tithe on her income. She could say "I'll quit work," otherwise she must tithe on her income or she would be stealing from God. Exception: If the woman is required to work to supplement her husband's income -- because of children or absolute family necessity -- her income may be considered as not her money, but family income, since the husband has authority. But she should tithe even here IF her husband does not object.

X. THE BLESSINGS OF LIFE: FREEWILL OFFERINGS TO GOD

As we have seen, God has led Mr. Armstrong to conclude that there is no required tithe on many varieties of money and goods. This all the more puts the responsibility of service to God on the conscious volition of the individual. When no tithes are required, an individual's true relationship with God is put to the test.

God doesn't want people constantly worried about their precise tithing "obligations." Freely and cheerfully He has given, and so freely and cheerfully He wants His people to give.

We receive many things in our lives apart from the direct productive efforts of our own minds and hands. These are the "blessings of life" -- and God just isn't all that concerned about charging for them. But God does appreciate seeing the same attitude in us. Not "Get." But "Give"! God has given to us -- now we must learn to give to God. It's a process of "reciprocal give" -- without the artificial obedience of absolute dictation and initiative-sapping regimentation. There is no better way to express it than Deut. 16:17:

"Every man shall give as he is able, according to the blessing of the Lord thy God which He hath given thee." (K. J. V.)

"Every man must offer what he can afford, according as the Eternal your God has made you prosper." (Moffatt)

SUBJECT

**Tithes and Offerings**

DATE ISSUED

**March 14, 1973**

NO.

**701**

CHURCH ADMINISTRATION DEPARTMENT

page 8

"Each of you shall bring such a gift as he can in proportion to the blessings which the Lord your God has given you." (New English Bible)

God wants us to show our love for Him, His Work, His humanity, and His world. He wants us to go above and beyond (Luke 17:10).

God wants us to consider our blessings in life -- and then give to Him accordingly, as Paul expresses in II Cor. 9:6-7:

"But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver." (K. J. V.)

"Mark this: he who sows sparingly will reap sparingly, and he who sows generously will reap a generous harvest. Everyone is to give what he has made up his mind to give; there is to be no grudging or compulsion about it, for God loves the giver who gives cheerfully." (Moffatt)

"All I will say is that poor sowing means a poor harvest, and generous sowing means a generous harvest. Let everyone give as his heart tells him, neither grudgingly nor under compulsion, for God loves the man who gives cheerfully." (Phillips)

Just doing "our [begudging] duty" on a gift or inheritance would not develop anywhere near as much character or show anywhere near as much love as giving when it is not required. Oftentimes, an offering of considerably more than 10% can be appropriately and judiciously made. But this is entirely up to the individual.

SUBJECT

Tithes and Offerings

DATE ISSUED

March 14, 1973

NO. 701

CHURCH ADMINISTRATION DEPARTMENT

page 9

Balance in giving must always be stressed. Some could conceivably give more than they should -- possibly depriving their family of some essential commodities. God wants us to develop character by learning to be liberal in our support of His Work -- cheerfully going over and above the tithes that He requires -- without losing balance. As Moffatt put it, "He is not asked to give what he has not got." (II Cor. 8:12)

In practical fact, the principle of giving offerings on the blessings of life enables a person to express his own relationship with his Creator and Benefactor -- to show his love for God and zeal for His Work.

**Overall Guidelines:**

**In Individual Cases, Ministers Must Make Judgmental  
Decisions Based on the Foregoing Principles**

SUBJECT

LAND SABBATH

DATE ISSUED

Nov. 14, 1973

NO.

702

CHURCH ADMINISTRATION DEPARTMENT

## THE LAND SABBATH

### And Its Application

### In the Twentieth Century

Mr. Herbert W. Armstrong and  
Mr. Garner Ted Armstrong have  
reviewed and approved the follow-  
ing instructions and policy.

# POLICY

AC 678

WORLDWIDE  
CHURCH OF GOD

SUBJECT

**LAND SABBATH**

DATE ISSUED

**Nov. 14, 1973**

NO

**702**

CHURCH ADMINISTRATION DEPARTMENT

## CONTENTS

	page
I. Background and Review of Topic	1
II. Examination of Biblical Content	2
III. Policy	4

SUBJECT

LAND SABBATH

DATE ISSUED

Nov. 14, 1973

NO.

702

CHURCH ADMINISTRATION DEPARTMENT

page 1

**I. BACKGROUND AND REVIEW OF TOPIC**

As a Church we have been zealous to seek God's will for us from the Old Testament as well as the New Testament. We have been zealous to keep God's Commandments and have endeavored to apply and keep all of God's laws.

However, in the Old Testament there are many laws which were specifically concerning boundaries, temple washings, etc. Many of these laws are good principles, but Christians should not be expected to apply them in the letter in our modern society. For years we have taught that all the temple laws given in the Old Testament should not be applied today. They were given specifically for a temple, and since no temple exists today it is impossible for us to keep them.

In like manner are boundary laws and laws surrounding the jubilee plan.

We are no different today than the New Testament Church was during the time of the apostles. They were also zealous to keep all of God's Commandments and laws. They had to study and struggle to determine what laws were applicable to New Testament Christians scattered in various countries--living under the domination of worldly governments and paganized customs.

Of course, we know that circumcision was one of the major problems the early New Testament Church had to face. If we consider the magnitude of the problem it may help shed some light on some current situations causing some difficulty.

Circumcision was certainly upheld by all the Scriptures of the Old Testament. Circumcision could not be considered one of the laws of Moses because it was instituted at the time of Abraham. There were many other reasons why those who argued for enforcement of circumcision on New Testament Christians seem to stand on fairly solid ground.

It took a boldness and courage by the original apostles who saw the evidence of God's Spirit in the Gentiles to finally determine "that we trouble not them, which from among the Gentiles are turned to God:

SUBJECT

**LAND SABBATH**

DATE ISSUED

**Nov. 14, 1973**

NO.

**702**

CHURCH ADMINISTRATION DEPARTMENT

page 2

but that we write unto them, that they abstain from pollutions of idols, and from fornication, and from things strangled, and from blood" (Acts 15:19-20).

Here we find that the New Testament Church used its authority in determining which laws of the Old Testament were binding on the New Testament Christians and how those laws should be applied.

Obviously, the apostles preached and taught the Ten Commandments, the Sabbath and Holy Days plus the spiritual principles behind many Old Testament judgments and statutes. But they obviously recognized the difference between God's spiritual laws and physical laws of land, property, temple, etc.

Today God's Church has the authority to determine which physical laws from the Old Testament are binding on New Testament Christians and how those laws are to be applied.

## II. EXAMINATION OF BIBLICAL CONTENT

The land sabbath law is given to us in Leviticus 25:2-4 and in Exodus 23:10-11.

First of all, we must understand that we are not keeping this land sabbath in the way God had intended for ancient Israel. Indeed, we cannot keep it literally.

The reason for this is obvious. We are not the nation of Israel. We have not inherited the land. Rather, we are strangers and pilgrims looking for a country (Hebrews 11:13-16). We cannot rest all the land in our whole nation. Not even in our Church do we have all Church members rest their land in the same year. What we have done is to adapt this national principle of the land sabbath and try to apply it to the New Testament Church.

Thus we must face the fact that whichever way we use the principle of the national land sabbath, it must be an adapted application.

SUBJECT

LAND SABBATH

DATE ISSUED

Nov. 14, 1973

NO.

702

CHURCH ADMINISTRATION DEPARTMENT

page 3

There were a number of factors in the giving of the land sabbath to the nation of Israel. First of all, the national land sabbath was tied up intimately with the Jubilee cycle. It fell also on the year of release. The farmer had to release others of all debts, and he, too, was released from all debts. This factor is not applicable today. Though the farmer may rest his land and derive no income from its produce, he must continue paying on debts that he has incurred to mortgage companies, insurance companies, utilities, taxes, etc.

In Leviticus 25:2, God stated that He gave the land to the Israelites. There were no taxes on the land. There were no mortgages on the land. God gave them the land to use as a gift--at no charge. It was not to be considered their own land. And it could not be sold. Thus the main condition for temporary use of this land was that they had to rest it in the seventh year as well as to tithe on the increase.

Today, however, Church members have to purchase their own land. The taxes have to be paid on that land as well as on the produce derived from it. And tithes are paid over and above both of those.

Was the land sabbath a test of faith for the Israelites? The answer, in a way, is no. This test of faith did not occur in their seventh year, for God promised them that in the sixth year they would obtain the produce of two years or a double portion. This was enough to carry them through their seventh year. Thus in the sixth year the farmer had in his hand--in his bins, silos, storage houses--the food that would carry him through the seventh year. It was no test of faith in the seventh year. It shouldn't have been difficult for him to decide to keep the seventh year land rest when he already had enough food in his possession to survive.

But do God's people get a double portion in their sixth year? The answer in the majority of cases is no. In fact, our farmers would increase their cost and taxes if they received double.

Most of our farmers do not farm to provide food for themselves. This is another big difference between the farmer in the Bible and today's modern businessman farmer. Today's modern farmer farms for the country. He farms for a living--but the living is not obtained from the food as he consumes it. He sells the food to be able to



SUBJECT

LAND SABBATH

DATE ISSUED

Nov. 14, 1973

NO.  
702

CHURCH ADMINISTRATION DEPARTMENT

page 4

obtain money. He does not want to store the food over for the next year. He wants to sell the food and be able to put the money away.

God never asked the people to rest the land with their bins empty. He promised that they would have sufficient in storage to carry them through that year. If God does not provide a farmer with double portions today, we might ask, "Should he keep the land sabbath?"

We believe that God gave His Law for the benefit of mankind. God's Law is both logical and for the good of those who obey it and for the good of others around them. It was never given to inflict harm or cause unnecessary burdens.

In any scripturally unclear matter it became the right of the apostles in the New Testament to make judgmental decisions to clarify an issue for the good of all concerned. It is also true today that God's Church has the authority to bind judgments for the good of the people. God's Church has exercised it in many areas of applying principles of God's Laws in the Old Testament for the benefit of New Testament Christians or, in some cases, unbinding those principles.

Circumcision was a national law or custom the same as the land sabbath. Both were national customs for Israel to be observed by the whole nation.

With the passage of time since the original statement of land sabbath application in our society, we have grown as an institution in understanding how to apply the principle more effectively.

This paper is the end product representing a lengthy study into the entire land sabbath situation. The following policy has been prepared in conjunction with all Headquarters Evangelists, as well as those individuals representing the farm program at Big Sandy.

#### IV. POLICY

The land sabbath is to be taught as an ecological principle. The principle is that God wants us to take care of the soil. It is advisable

# POLICY

AC 678

WORLDWIDE  
CHURCH OF GOD

SUBJECT

LAND SABBATH

DATE ISSUED

Nov. 14, 1973

NO  
702

CHURCH ADMINISTRATION DEPARTMENT

page 5

that God's people, after working the land for six years, allow it to rest in the seventh year. This rest may be done in part--a little at a time over a period of years--or may be done all at one time, if desired.

However, this principle is not a binding law for which the transgression is sin--and the penalty is death. This is merely an ecological principle which is intended to take care of the land.

This principle comes under the same category as other ecological laws, such as the law referring to capturing birds. The Bible tells us not to take the mother bird--for she will die in captivity--but we may capture the baby birds. This allows the mother to lay more eggs and breed other baby birds.

This principle is something the ministry should not enforce in any way. It becomes a member's personal responsibility.