

# United Church of God, *an International Association*

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## **Approved Statement on Third Tithe** *Administrative Policy Statement*

*Approved by the Council of Elders*  
*September 1996*

All scriptures are quoted from *The Holy Bible, New King James Version* (© 1988 Thomas Nelson, Inc., Nashville, Tennessee) unless otherwise noted.

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The Bible teaches that Christianity involves the care and concern of those less fortunate (James 1:27). The Old Testament gives instructions regarding contributions, commonly called third tithe, for those in the community who are typically in need of financial assistance (Deuteronomy 14:28-29).

Many nations in our modern world have various social programs, the effect and intent of which is to fulfill the purpose of the biblical third tithe. These programs are financed by an involuntary system of taxation. In most cases the annual rate at which social taxes are extracted is substantially greater than the biblical third tithe.

In 1982, Mr. Herbert W. Armstrong was presented with the facts regarding this form of taxation in Britain and Scandinavia and the impact it had on the individual's wages in those nations. Mr. Armstrong recognized that these modern states in Europe had, to a large extent, assumed the Church's responsibility in caring for the needy. Therefore, Mr. Armstrong made an administrative decision that members in Britain and Scandinavia did not need to pay what, in effect, would have been an additional third tithe to the Church. As Mr. Armstrong put it, the state, to a large extent, takes care of the widow, the elderly, the unemployed, the orphan and the destitute. We, however, pay for this through contributions deducted by the government at source. He also reminded the Church that despite what national governments may do to help the disadvantaged, there will still be needs within the Church that national social programs do not address. Therefore, we should, from time to time, make offerings to the Church Assistance Fund.

Later, because the same principles applied, the same administrative decision was made for other countries in Europe and eventually for all nations in which the Church had congregations, except the United States. Mr. Armstrong did not address the issue of third tithe for members in the United States. Nevertheless, if we carefully examine the United States' social security system and other welfare programs funded by taxation in the United States, we can readily see that the principles regarding the administration of third tithe that apply internationally apply to the United States as well.

At no time did Mr. Armstrong deny the biblical teaching of third tithe nor the Church's responsibility to take care of its needy. On the contrary, he stressed the need for members to continue to support the Church Assistance Fund. However, he did recognize that the amount members would have paid in third tithe—and more—was in fact taken from them to fund these national social programs. Therefore, he ruled that members did not need to pay what in effect was an additional third tithe to the Church when governments were taxing them and using that tax for the same intent and purpose as the biblical third tithe.

Therefore, the Council of Elders has resolved that where governments provide programs, the intent and purpose of which is to provide for the needs of those that the biblical third tithe was designed to assist and that where such programs are funded by an annual rate of taxation greater than the biblical third tithe, members who are so taxed are not obligated to pay what amounts to an additional third tithe to the Church. Members not taxed in this manner should follow the scriptural instruction to pay the third tithe.

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The Council of Elders further resolves that since there will always be members of the Church whose needs will not be adequately provided for by national government social programs, and since the clear example in the Scripture is that the Church care for its members in need (Leviticus 19:9-10; Isaiah 58:7; Matthew 25:35-40; Galatians 2:9-10), that those members of the Church who are able are encouraged to contribute to the Church Assistance Fund so that the biblical injunction to care for the needy within the Church can be fulfilled.