

Give From The Gross Or From The Net?

Brother Rick

I have a question regarding tithes. When asked by fellow Christians, "Should I give 10% of my gross pay or my net?," how do I answer this question? What does the scripture say?

Dear Craig:

Your question is a commonly asked question particularly among new converts to Christ. Most "seasoned saints" have resolved this issue in their own minds. But I find no fault in one asking this question. I do not think the asking of this question is in any way indicative of one's reluctance or opposition to give faithfully to the cause of the gospel of Christ. I believe those who ask this question are concerned that they give correctly and do not violate some commandment or principle of God's Word. If one agrees that one is to give of his substance to Christ then naturally the question is, from what amount should one give – the gross or the net?

This question is not one that is directly addressed in the Scriptures as far as I know. I would suggest that the Scriptures are silent on this issue. Therefore, so should we be as far as trying to legislate what is right or what is wrong concerning this matter. But, there is an important principle involved in this matter. What we do know is this: (1) We know of our necessity to give. *Hebrews 7:4 – 10* sets forth some very, important groundwork for the practice of giving tithes to our Great High Priest, Jesus, who is far superior to Melchizedek of the Old Testament.

There is much to be taught concerning this Hebrew passage regarding the obligation that we have to give. (2) We know when we are to give. "*On the first day of the week let each one of you lay something aside, storing up as he may prosper...*" (*I Corinthians 16:2*) (3) We know how we are to give. "*So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.*" (*II Corinthians 9:8*) But your question is not "Should, when, or how we are to give?" but is "From what are we to give: our gross or our net pay?" In answering this question I will presume the motive for asking this question is not to justify giving as little as one can but it is in wanting to be responsible in one's giving.

To give a tithe from one's gross would certainly be the better and more beneficial as far as helping in fulfilling the Kingdom's affairs; but, tithing from one's net should not be cause to think that one who gives from this amount is any less responsible or less spiritual. The "Romans 14 Principle" seems to me to be applicable here. "*Receive one who is weak in the faith, but not to disputes over doubtful things* [such as which is required – tithing from one's gross or from one's net]. *For one believes he* [should tithe from the gross], *but he who is weak* [tithes only from the net]. *Let not him who* [tithes from the gross] *despise him who does not* [tithe from the gross but from the net], *and let not him who does not* [tithe from the gross] *judge him who* [does tithe from the gross]; *for God has received him. Who are you to judge another's servant? To his own master he stands or falls. Indeed, he will*

be made to stand, for God is able to make him stand."

I do not see any error in tithing from one's net income. He is, after all, tithing from what he actually receives in hand. He personally possesses and has "control" over his net income but such is not the case with his gross. Someone else possesses the difference between his net and his gross income. Most people who earn a regular income pay a multiplicity of taxes from his earned wages such as social security, Medicare, state and federal income taxes, property, school, etc. These monies are never actually received in hand. They belong to Caesar. (*Matthew 22:21*) One could look upon these various taxes as the government's income and not ours. We labor for and we earn the money but the government receives the fruit of our labor.

One might object to this reasoning and say, "Yes, this is true. But in some cases we too receive the benefits of these taxes that we pay – only later in life. For example, when we reach a certain age we receive social security or Medicare help or both. If we set aside funds for our retirement in various financial programs, we eventually receive those benefits." This is all true. And, when we receive those benefits we should tithe from them at the time we receive them just as we should tithe from any tax refund we might receive. In other words, that which comes into our own personal possession should be that from which we tithe.

It has been my experience that if one both tithes and gives an offering from what he actually receives (his net) it will more than likely either equal or exceed a

tithe of the gross. But, again, whether it does or not does not, a tithe from only one's net is no reason to consider it as "illegitimate" or disobedient to the will of God. I do not believe that the Word has "legislated" on this matter of "net or gross pay tithing" and therefore neither can or should we. Those who are able and are committed to tithing from their gross should be encouraged to continue. Those who are not able or who choose not to tithe from their gross should not be held in lesser esteem but be encouraged to continue with the goal of giving more as time passes. But these are my thoughts and not our Lord's. Again, returning to *Romans 14, verses 22 and 23*: "*Do you have faith? Have it to yourself before God. Happy is he who does not condemn himself in what he approves. But he who doubts is condemned* [if he tithes from his net], *because he does not* [tithe from his gross]; *for whatever is not from faith is sin.*"

Those who ask you this question should be given your best, honest counsel that is based upon the Word and not upon what I or someone else considers being the truth concerning this issue. But more importantly I believe that you should impress upon them that in the end it is a decision that they must make in faith knowing that whatever their practice of giving is or whatever their decision may be in this matter is reflective of what is in their heart. (*Matthew 6:21*) Like all other matters of Christian living and behavior, this matter is under the scrutiny and ultimate judgment of God and not man.

Should there be fault in my reasoning in these matters, I would be pleased to receive your correction.