

QUESTION 87

Tithes

Next we have to consider tenth parts, or tithes (*decimae*). And on this topic there are four questions: (1) Are men obligated by a necessity of precept to hand over tithes? (2) What sorts of things should tithes be given of? (3) To whom should tithes be given? (4) On whom is it incumbent to give tithes?

Article 1

Are men obligated to give tithes by a necessity of precept?

It seems that men are not obligated to give tithes by a necessity of precept (*homines non teneantur dare decimas ex necessitate praecepti*):

Objection 1: The precept concerning the handing over of tithes is given in the Old Law; this is clear from Leviticus 27:30-32 (“All the tithes of the earth, whether of grains or of the fruit of trees, belong to the Lord ... Of all the tithes of oxen, and sheep, and goats, that pass under the shepherd’s rod, every tenth that comes shall be sanctified to the Lord.”). But this precept cannot be counted among the *moral* precepts, since natural reason does not dictate that a tenth part should be given more than that a ninth part or an eleventh part should be given. Therefore, it is a *judicial* precept or a *ceremonial* precept. But as was established above (*ST* 1-2, qq. 103 and 104), during the time of grace men are not obligated to keep either the ceremonial precepts or the judicial precepts of the Old Law. Therefore, men are not now obligated to hand over tithes.

Objection 2: During the time of grace men are obligated to observe only those things that have been mandated by Christ through the Apostles—this according to Matthew 28:20 (“... teaching them to observe everything that I have commanded you”) and according to Paul in Acts 20:27 (“For I have not avoided declaring to you all the counsel of God”). But nothing about the handing over of tithes is contained either in the teaching of Christ or in the teaching of the Apostles. For what our Lord says about tithes in Matthew 23:23 (“It is necessary to do these things”) seems to refer to a past era of legal observance, as Hilary points out in *Super Matthaëum*: “The tithing of oils, which was useful for prefiguring future events, was not to be omitted.” Therefore, during the time of grace men are not obligated to hand over tithes.

Objection 3: During the time of grace men are no more obligated to observe the Law than they were before the Law. But before the Law tithes were given not because of a precept, but only because of a vow. For Genesis 28:20ff. says that Jacob “took a vow, saying, ‘If the Lord will be with me and guard me along the path on which I walk ..., of all that you have given me, I will offer you tithes.’” Therefore, neither is it the case that men are obligated to hand over tithes during the time of grace.

Objection 4: In the Old Law men were obligated to hand over three types of tithes. They handed over certain of them to the Levites. For Numbers 18:24 says, “The Levites will be content with the oblation of tithes, which I have separated off for their use and for necessities.” There were, in addition, other tithes, which we read about in Deuteronomy 14:22-23: “You will separate off a tenth part of all your fruits that are brought forth on the earth from year to year, and you shall eat in the sight of the Lord your God in a place that God will choose.” And there were still other tithes that are added in the same place: “Every third year you will separate another tenth part of all the things that you grow in that time and you will place it at your gates, and the Levite who has no other part or possession with you will come, and the stranger and the orphan and the widow who are within your gates will eat and be satisfied. But in the time of grace men are not obligated to give tithes of the second and third types. Therefore, neither are they obligated to give tithes of the first type.

Objection 5: Unless it is immediately handed over, what is due without any fixing of a time obligates under pain of sin (*obligat ad peccatum*). Therefore, if in the time of grace a man were obligated

by a necessity of precept to hand over tithes, then in those lands in which tithes are not handed over everyone would be in a state of mortal sin (*omnes essent in peccato mortali*) and, as a result, even the ministers of the Church would be in a state of mortal sin because of their dissimulation—which is absurd. Therefore, it is not the case that men living in the time of grace are obligated to hand over tithes by a necessity of precept.

But contrary to this: Augustine says (and this is contained in *Decretals* 16, q. 1), “Tithes are required by obligation (*ex debito*) and if anyone does not want to give them, then he is taking what belongs to another.”

I respond: In the Old Law tithes were given for the sustenance of the ministers of God; hence, Malachi 3:10 says, “Bring every tenth part to my storehouse, so that there will be food in my house.” Hence, the precept about handing over tithes was (a) partly a *moral* precept instilled in natural reason and (b) partly a *judicial* precept that had force from being instituted by God.

For natural reason dictates that the people should provide for what was required for the sustenance of those who were ministering divine worship for the salvation of the whole people—just as stipends for sustenance are owed by the people to those who watch over the general welfare, such as rulers and soldiers and others of this sort. Hence, the Apostle likewise proves this in 1 Corinthians 9:7 by appeal to human custom when he says, “Does anyone ever serve as a soldier by providing his own stipends? Does anyone plant a vineyard and then not eat its fruits?”

By contrast, the determination of a fixed part that is to be offered to the ministers of divine worship does not derive from what is naturally right, but was instead introduced by divine institution in accord with the situation of that people to whom the Law was given. The people were divided into twelve tribes, where the twelfth tribe, viz., the Levitical tribe, which was as a whole given over to divine ministries, did not have any possessions. Hence, it was appropriate to establish that the other eleven tribes should give a tenth part of their yield to the Levites, in order that the Levites might live more respectably, and also because there were some who were going to violate this rule through negligence. Hence, as regards the fixing of a tenth part, the precept was *judicial*, just as many other precepts that are called *judicial* had been specially instituted to conserve the equality of men with one another in accord with the circumstances of that people, even though, as a consequence, these precepts were to signify something future, just as all the other things that happened to these people did—this according to 1 Corinthians 10:11 (“All these things happened to them as a figure”)—and in this regard the *judicial* precepts agreed with the *ceremonial* precepts, which had been instituted mainly in order to signify something future. Hence, even the precept about handing over tithes signifies something future, since one who gives a tenth part, which is a sign of perfection (because *ten* is in a way a complete number and the first limit of numbers, beyond which they do not proceed but instead begin again from *one*), while reserving the nine parts for himself, is, as it were, professing by a certain sign that imperfection belongs to himself and that perfection, which was going to come through the Christ, is to be looked forward to from God. Yet, as has been explained, the precept is not for this reason a *ceremonial* precept, but is instead a *judicial* precept.

Now as we explained above (*ST* 1-2, q. 104, a. 3), the difference between the *ceremonial* precepts of the Law and the *judicial* precepts is that during the time of the New Law it is illicit to observe the ceremonial precepts, whereas the *judicial* precepts, even if they do not oblige during the time of grace, can nonetheless be observed without sin, and certain individuals are indeed obligated to observe them if they are established by the authority of those whose role is to legislate. For instance, as we read in Exodus 22:1, it is a judicial precept of the Old Law that one who has stolen a sheep must give back four sheep. Now if this precept were established by some king, then his subjects would be obligated to obey it. So, too, the determination that a tenth part should be turned over is instituted in the time of the New Law by the authority of the Church in accord with a certain humaneness—more specifically, in order that the people of the New Law might show no less kindness to the ministers of the New Testament than the people of the Old Law showed to the ministers of the Old Covenant, since (a) the people of the New Law

have a greater obligation (*ad maiora obligetur*)—this according to Matthew 5:20 (“Unless your righteousness exceeds that of the Scribes and Pharisees, you will not enter into the kingdom of heaven”)—and since (b), as the Apostle shows in 2 Corinthians 3:7, the ministers of the New Testament have a higher dignity than do the ministers of the Old Testament.

So, then, it is clear that, as regards the handing over of tithes, men are obligated—partly by what is naturally right and partly as well by the Church’s determination. Still, the Church, taking into account the suitability for times and persons, could determine that a part of some other size should be turned over.

Reply to objection 1: This makes clear the reply to the first objection.

Reply to objection 2: To the extent that the precept concerning the handing over of tithes is a *moral* precept, it was given (a) by our Lord in the Gospel when He said at Matthew 10:10, “A laborer is worth his reward,” and also (b) by the Apostle, as is clear from 1 Corinthians 9:4. But the setting of a fixed part is reserved to the Church’s ordination.

Reply to objection 3: Before the time of the Old Law there were no determinate ministers of divine worship; it is said instead that the first-born were priests and received a double portion. And so there was likewise no fixed part that had to be given to the ministers of divine worship; instead, when some minister appeared, each individual voluntarily gave him whatever seemed appropriate to him. For instance, as Genesis 14:20 relates, Abraham by a prophetic instinct gave tithes to Melchisedech, the priest of the most high God. And, similarly, Jacob vowed that he would give tithes, even though he seems to have vowed the tithes not as something to be given to any ministers, but for divine worship, i.e., as the consummation of his sacrifices. This is why he says explicitly, “I will offer you tithes.”

Reply to objection 4: The second sort of tithes, which were reserved for the offering of sacrifices, have no place in the New Law, now that there have ceased to be legal victims.

By contrast, the third sort of tithes, which they were supposed to eat with the poor, are augmented in the New Law by our Lord’s commanding not only that the tenth part but that *everything* superfluous ought to be given to the poor—this according to Luke 11:41 (“Give whatever is left over as alms”). Again, the very tithes that are given to the ministers of the Church should be dispensed through them for the use of the poor.

Reply to objection 5: The ministers of the Church should take greater care to promote spiritual goods among the people than to collect temporal goods. And this is why the Apostle did not want to use the power that had been given to him by our Lord, viz., the power to receive stipends of food from those to whom he was preaching the Gospel, lest there be an impediment to the Gospel of Christ. And yet those who did not support him did not sin; otherwise, the Apostle would not have failed to correct them.

Similarly, it is laudable for the ministers of the Church not to require tithes in cases where tithes could not be required without scandal stemming from misuse or from some other cause. And yet those who do hand over tithes are not in a damnable state in those places where the Church does not ask them for tithes—except perhaps because of an obstinancy of mind when they have the intention of not handing over tithes even if tithes are sought from them.

Article 2

Are men obligated to give tithes of everything?

It seems not to be the case that men are obligated to give tithes of everything:

Objection 1: The giving of tithes seems to have been introduced by the Old Law. But in the Old Law there is no precept given concerning ‘personal tithes’, i.e., tithes that are given of those things that someone acquires by his own proper act, e.g., in business dealings or in military service (*puta de mercationibus vel de militia*). Therefore, no one is obligated to hand over tithes of such things.

Objection 2: As was explained above (q. 86, a. 3), oblations should not be made of goods that are ill-gotten. But oblations that are given to God without mediation seem to pertain more to divine worship than do tithes, which are given to the ministers. Therefore, it is likewise the case that tithes of ill-gotten goods should not be handed over.

Objection 3: Leviticus 27:30-32 mandates that tithes should be given only “of grains, fruits from trees,” and animals “that pass under the shepherd’s rod.” But beyond these there are certain other small things that are profitable for a man, e.g., herbs that grow in gardens and other things of this sort. Therefore, a man is not obligated to hand over tithes of such things.

Objection 4: A man can hand over only what falls within his power. But not everything that accrues from the fruits of the field or of animals remains within his power, since some of it is sometimes taken away by theft or robbery, some of it is sometimes transferred to someone else through a sale, and, again, some of it is owed to others, in the way that tributes are owed to rulers and wages are owed to workers. Therefore, no one is obligated to give tithes of these sorts of things.

But contrary to this: Genesis 28:22 says, “Of all things that You have given to me, I will offer you tithes.” But all the things that a man possesses have been given to him by God. Therefore, he should give tithes of everything.

I respond: Each thing must be judged mainly according to its root (*radix*). Now the root of the giving of tithes is the debt by which what is carnal is owed to those who plant what is spiritual—this according to 1 Corinthians 9:11 (“If we have planted spiritual goods for you, is it a big deal if we reap your carnal goods?”). It is on this root that the Church based its determination on the giving of tithes. But everything that any man possesses is contained under the carnal goods. And so tithes are to be given of all his possessions.

Reply to objection 1: In the Old Law there was a special reason, in accord with the situation of that people, why no precept was given about personal tithes. For all the other tribes had fixed possessions, from which they were able to provide sufficiently for the Levites, who lacked possessions. But, just as with other Jews, it was not forbidden to the Levites to make money by other sorts of honest work.

By contrast, the people of the New Law are diffused everywhere throughout the world, and most of them do not have possessions but live off of trading, and they would not contribute anything for the assistance of the ministers if they did not hand over a tithe from their trading. Moreover, the ministers of the New Law are strictly forbidden to enrich themselves by lucrative trading—this according to 2 Timothy 2:4 (“No one who is fighting for God entangles himself in worldly trading”). And so in the New Law men are obligated to give personal tithes, in accordance with the custom of their country and the neediness of the ministers. Hence, Augustine says (and this is quoted in *Decretals* 16, q. 1, chapter on tithes), “Hand over tithes of [what you earn] from military service, trading, and crafts.”

Reply to objection 2: There two ways in which things are ill-gotten:

In one way, because the acquisition is itself unjust, e.g., things which are acquired through robbery or usury and which a man is obligated to make restitution for, but not obligated to give tithes of. However, if a field has been bought with usurious funds, then the usurer is obligated to give a tithe on the fruits of that field, since those fruits come not from the usury but as a gift from God.

On the other hand, certain things are said to be ill-gotten because they are acquired by a shameful cause, e.g., by prostitution or by stage acting or other causes of this sort, where individuals are not obligated to make restitution for the things. Hence, they are obligated to give tithes on such things as with other personal tithes. However, the Church ought not to accept these tithes as long as the individuals remain in their sin, lest she seem to share in their sins. However, after they have repented, tithes of these goods can be accepted from them.

Reply to objection 3: Things that are ordered toward an end should be judged according to how they comport with the end. Now the giving of tithes is fitting not in its own right, but because of the

ministers, who are such that it does not comport with their respectability (*honestas*) that they should also demand even little things with exacting earnestness; for as is clear from the Philosopher in *Ethics* 4, this is counted as a vice. And so the Old Law did not dictate that tithes should be given of such little things, but instead left this up to the judgment of those who wished to give, since the little things were counted as nothing. This is why the Pharisees, who ascribed to themselves the perfect justice of the Law, gave tithes even of these little things. Nor were they reprimanded for this by our Lord; instead, they were reprimanded only for the fact that they disdained the more important, i.e., spiritual, precepts. He showed that they were instead commendable for these things in their own right when He said, “These things it was necessary to do”—viz., at the time of the Law, as Chrysostom explains. This seems to sound more like a certain sort of fittingness than an obligation. Hence, even now men are not obligated to give tithes of these little things, except perhaps because of the customs of their country.

Reply to objection 4: As regards things that are taken by theft or robbery, the one from whom they are taken is not obligated to hand over tithes of them before he recovers them—unless he incurred the loss through his own fault or through negligence, since the Church should not suffer a loss from this.

On the other hand, if he sells untithed wheat, then the Church can demand a tithe both from the buyer, since he possesses what is owed to the Church, and from the seller, who, as far as he himself is concerned, has defrauded the Church. However, if one of them gives a tithe, then the other one is not obligated to.

Now tithes are owed for the fruits of the earth insofar as they come as God’s gift. And so tithes do not count as a tax or a tribute, and they are not subject to the wages of workers. And so neither taxes nor the wages of workers are to be deducted before the tenth part has been handed over; instead, the tithes should be given from the entirety of the fruits before everything else.

Article 3

Are tithes to be given to clerics?

It seems that tithes are not to be given to clerics:

Objection 1: According to Numbers 18:23-24, in the Old Testament the Levites were given tithes because they did not have any part in the possessions of the people. But in the New Testament the clerics have possessions, both ecclesiastical possessions and sometimes patrimonial possessions. In addition, they receive first-fruits and oblations for the living and the dead. Therefore, it is excessive for them to be given tithes.

Objection 2: It sometimes happens that (a) someone has a house in one parish and cultivates fields in another parish, or that (b) a shepherd tends his flock during one part of the year within the boundaries of one parish and during another part of the year within the boundaries of another parish, or that (c) he has his sheep-pen in one parish and grazes the sheep in another. In these and similar cases it seems impossible to discern which clerics the tithes should be given to. Therefore, it does not seem that tithes are to be given in a determinate way to any clerics.

Objection 3: In certain lands it is a common custom that soldiers hold tithes from the Church as a lien. Again, there are certain religious who receive tithes. Therefore, it does not seem that tithes are owed only to clerics who have the care of souls.

But contrary to this: Numbers 18:21 says, “I have given to the sons of Levi all the tithes of Israel for a possession, for the ministry by which they serve me in the tabernacle.” But clerics are in the New Testament the successors of the sons of Levi. Therefore, tithes are owed to clerics alone.

I respond: There are two things that have to be taken into consideration with tithes, viz., (a) the very right of receiving tithes (*ipsum ius accipiendi decimas*), and (b) the things themselves that are given

under the name ‘tithes’.

Now the right of receiving tithes is spiritual, since it follows upon the debt by which the ministers of the altar are owed the cost of their ministry and by which temporal goods are owed to those who sow spiritual goods. And this pertains only to clerics who have the care of souls. And so it belongs only to them to have this right.

On the other hand, the things that are given under the name ‘tithes’ are corporeal. Hence, such things can fall into anyone’s use, and so the laity can also attain them.

Reply to objection 1: As has been explained (a. 1), in the Old Law special tithes were allotted to assisting the poor. But in the New Law tithes are given to clerics not only for the sake of their own sustenance, but also in order that they might assist the poor out of those tithes. And so the tithes are not excessive, but for this purpose ecclesiastical possessions and oblations and first-fruits are necessary as well, along with the tithes.

Reply to objection 2: Personal tithes are owed to the church in the parish a man lives in. By contrast, it seems reasonable for tithes consisting of farm produce to belong instead to the church within whose boundaries the farms are located. Still, the laws dictates that long-standing customs should be preserved in such matters.

Now a shepherd who grazes his flock in two parishes at different times should give tithes proportionately to both churches. And since the fruits of the flock come from the pasture, a tithes of the flock is owed more to the church in whose territory the flock grazes than to the church in whose territory the sheep-pen is located.

Reply to objection 3: Just as the church can hand over to a layman things that have been received under the title ‘tithes’, so, too, the church can allow laymen themselves to receive tithes by the right of receiving that has been reserved for the ministers, either because of some necessity on the part of the Church, as was explained above that tithes are given through the Church to certain soldiers as a fee, or even for the assistance of the poor, as when tithes are given in the form of alms to certain lay religious or to religious who do not have the care of souls. However, it is appropriate for religious to receive tithes if they have the care of souls.

Article 4

Are clerics likewise obligated to give tithes?

It seems that clerics are likewise obligated to give tithes:

Objection 1: By common law the parish church should receive tithes of the land holdings within its territory. But it sometimes happens that clerics have certain land holdings of their own within the territory of some parish church, or that another church has ecclesiastical holdings there. Therefore, it seems that clerics are obligated to give tithes related to their land holdings.

Objection 2: Some religious are clerics but are nonetheless obligated to give tithes to the churches by reason of the land holdings that they cultivate with their own hands. Therefore, it seems that clerics are not immune from handing over tithes.

Objection 3: Just as Numbers 18:21 commands that the Levites receive tithes from the people, so, too, it is also commanded that they give the tithes to the high priest. Therefore, the clerics have to give tithes to the high priest for the same reason that laymen have to give tithes to the clerics.

Objection 4: Just as tithes ought to contribute to the sustenance of clerics, so, too, they should contribute to assisting the poor. Therefore, if clerics are excused from giving tithes, then by parity of reasoning paupers should be excused, too. But this [consequent] is false. Therefore, the antecedent (*primum*) is false, too.

But contrary to this: A decretal of Pope Paschal says, “It is a novel genus of exacting when clerics demand tithes from clerics.”

I respond: The cause of giving cannot be the cause of receiving, just as the cause of acting cannot be the cause of being acted upon; however, it does happen, because of diverse causes and with respect to different things, that the same individual is both the giver and the receiver, just as it does happen that the same individual is both acting and acted upon.

Now insofar as clerics are ministers of the altar planting spiritual goods among the faithful, the faithful owe them tithes. Hence, clerics, insofar as they are clerics, i.e., insofar as they have ecclesiastical possessions, are not obligated to hand over tithes. However, for some other reason, viz., because they have possessions in their own right, either because they inherit them from their parents or because they buy them, or for some other reason of this sort, they may be obligated to hand over tithes.

Reply to objection 1: Clerics, just like anyone else, are obligated to give tithes of their own holdings to the parish church, even if they are clerics at the same church, since it is one thing to have something as one’s own and another thing to have it as something common.

However, the church’s land holdings are not obligated to yield tithes, even if those holdings are within the limits of another parish.

Reply to objection 2: If religious who are clerics have the care of soul and dispense spiritual goods to the people, then they are not obligated to give tithes and can receive tithes.

Things are different for other religious, even if they are clerics, as long as they do not dispense spiritual goods to the people. For they are obligated by common law to give tithes, although they do have a certain immunity in accord with the various concessions that have been made to them by the Apostolic See.

Reply to objection 3: Under the Old Law first-fruits were owed to the priests, whereas tithes were owed to the Levites. And since the Levites were under the priests, the Lord commanded that they hand over a tenth part of the tenth part to the high priest in lieu of first-fruits. Hence, for the same reason, at present clerics are obligated to give tithes to the sovereign Pontiff if he should demand them.

Reply to objection 4: Tithes ought to go for the assistance of the poor by being dispensed by the clerics. And so the poor do not have a cause for receiving tithes, but do have an obligation to give them.