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I. BAPTISM UNDER THE TWO DISPENSATIONS.¹

OF the three definitions of baptism given in our Westminster Standards, the most complete is that found in the Larger Catechism. It constitutes the answer to Question 165, and is in these words: "Baptism is a sacrament of the New Testament, wherein Christ hath ordained the washing with water in the name of the Father, and of the Son, and of the Holy Ghost, to be a sign and seal of ingrafting into himself, of remission of sins by his blood, and regeneration by his Spirit; of adoption, and resurrection unto everlasting life; and whereby the parties baptized are solemnly admitted into the visible church, and enter into an open and professed engagement to be wholly and only the Lord's."

This definition has primary reference, of course, to ritual baptism, but it distinctly indicates that "the washing with water in the name of the Father, and of the Son, and of the Holy Ghost," derives its significance from the fact that it has been appointed by Jesus Christ to symbolize the benefits that come through *real* baptism, which alone introduces to membership in the invisible church.

This real baptism is effected through that operation of the Holy Spirit by which the soul is united to Christ, and thus has secured to it remission of sins and adoption into the family of God; by which it is regenerated and its resurrection unto everlasting life realized. It is to this baptism that the apostle refers in 1 Cor. xii. 12, 13: "For as the body is one, and hath many members, and all the members of that one body, being many, are

¹ *The Great Baptizer.* A Bible History of Baptism. By Samuel J. Baird, D. D. 12mo, pp. 489. Philadelphia: James H. Baird. 1882.

THE TITHE SYSTEM; ITS PRACTICAL WORKING.

It has been shown by others that the tithe system is still binding upon the church. The object of this article is to define this system, and to offer some suggestions looking to its adoption. The latter is needful in order to remove the objections which some make against it on the alleged ground of its impracticability.

There has been no little misunderstanding of the system on the part of those who have opposed it, probably growing out of the fact that the expressions, "to tithe," "tithing," "the doctrine of the tithe," "the tithe law," and "the tithe system," are frequently used in a technical sense. They would seem to imply simply the giving of a tenth, no more, and no less; in reality, however, they mean something quite different; they are perfectly synonymous with the expressions, "to give tithes and offerings," "to give at least a tenth," "to give not less than a tenth," and, in the case of the early Greek fathers, they are synonymous with the expressions, "to give first fruits," and "to offer first fruits." The tithe system does not profess to determine how much nor what percentage any one should give. Some ought to give a fourth, others a third, and others a half, or perhaps more; the circumstances of the giver, the needs of the church, and the Holy Spirit enlightening the understanding and warming the heart, must decide in each case what constitutes duty. Nearly all the advocates of this system repudiate the position that the tithe is the standard and measure of Christian giving. No one can give more than the sum total of his possessions; the Lord has forbidden any one to give less than the tenth of his ordinary increase; *between these boundaries* every man is free to decide for himself how much or how little he should give. All that the opponents of the tithe have written about freedom, generosity, and love in giving, find here their true application. The great practical difference between the present system of the church and the tithe system is this: The present system, denying that God has appointed any boundaries to Christian giving, enjoins its followers to look for their duty *between nothing and the sum total of what they possess*; and as a matter of fact they nearly always decide that duty, in their cases, is at some point between nothing and the tenth of their increase. Whereas the tithe system, affirming that there is a divinely-appointed minimum boundary, instructs its followers to look for their duty *between the tenth of their increase and the whole of their possessions*; and, as a consequence, they always give more than the tenth.

Should any one desire to practise this system, the first thing for him to do would be to ascertain the exact tenth of his ordinary income—this would secure him against giving too little; then let him take his own circumstances and the needs of the Lord's work into consideration, and decide how much he should give beyond that tenth.

It is easier to ask what constitutes the tenth of our ordinary income than to answer it. If the question were, "Is the tithe system binding?" we would have Carleton, Selden, Tillesley, Prynne, Montague, Milton, Leslie, Prideaux, Comber, Thorburn, Constable, Beattie, Hogshhead, Miller, and a host of others to help us answer it. But when the question is, "What constitutes our *exact tithe*?" we will find very little to assist us. Those who have treated tithing from an American point of view, have concerned themselves more with the proofs that the system is binding, than with illustrating its practical workings, while the European writers who profess to treat the subject do it from the point of view of the civil law, which is confessedly arbitrary. The Scriptures, however, have not left us without light.

Genesis xiv. 20, taken in connection with Hebrews vii. 4, shows that the law, as originally given to man, required the tenth of all spoils taken in battle to be devoted to religious purposes. Jacob, in Gen. xxviii. 22, understood the law to demand the tenth of all increase. Moses, in Lev. xxvii. 30-32, commands the tenth of all produce of the ground, and of all the increase of the flocks and herds to be given to the Lord, a prescription made the more emphatic by the fact that it was delivered to the people while they were wanderers in the desert. And again, in Deut. xvi. 17, we have these remarkable words: "Every man shall give as he is able, according to the blessing of the Lord thy God which he hath given thee." The system of tithes and offerings was the only one with which the Jews were acquainted; it was therefore in reference to it that these words were written. In them the law is made to cover all increase received by the blessing of God. Solomon also refers to this law in Prov. iii. 9: "Honor the Lord with thy substance, and with the first fruits of all thine increase." No one could ask anything broader than this. Jesus, in Matt. xxiii. 23, endorses the view maintained by the stricter school of the Pharisees, that the most insignificant things were to be tithed, while Paul, in 1 Cor. ix. 11, mentions our carnal things. It is evident from these and other passages that *all* ordinary increase is to be tithed, and not crops and herds alone, as some would have us believe.

On the other hand, we have no account of the tithing of inheri-

tances, gifts, or original capital in any form ; it was always the increase that was tithed.

Taking, then, the whole case into consideration we find that all increase accruing from *labor*, and all increase accruing from *capital* was tithed.

The next question to be determined is in regard to the expenses to be deducted before tithing. This will ordinarily require more explanation than anything else connected with the system, and especially will this be necessary in the case of those who use their own labor upon their own capital. In one sense all that we have belongs to the Lord, we being simply his stewards ; but in another sense we are partners with him. Under this partnership-relation most persons will have two kinds of expenses ; those necessary to the management of the business in which they may be engaged, or *business expenses* ; and those necessary to the maintenance of themselves and families, or *personal expenses*. The business expenses should be borne by the firm, and consequently subtracted before tithing. The personal expenses, having nothing to do with the business, are part of the increase, and so, of course, should not be deducted. For instance, suppose the case of a merchant who rents a dwelling and a store-house, and employs a cook and a clerk. The rent of the store-house and the wages of the clerk belong to the business expenses and should be deducted before tithing, the rent of the dwelling and the wages of the cook belong to the personal expenses, and should not be. Those who have no business expenses ought to tithe the whole of their incomes.

Having now found out the things to be tithed, and determined the expenses to be deducted, we are ready to formulate our rule. *Our exact tithe is the tenth of all our increase, accruing either from our labor or our capital, or both together, with the exception of our necessary business expenses.* Any person of intelligence can determine his exact tithe by the application of this rule. It applies equally to farmers, ministers, lawyers, servants, and all other classes. In order to obey the tithe system, let the giver add to this whatever amount or percentage circumstances may require, and devote the whole to religious purposes. The words of the apostle in reference to this are : "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." It may be objected that a man having given the tenth, as *required* by the law, is not under

obligation to give any more. He has been honest with God, what more could be asked? We answer, first, that a person may be honest with his fellow-man, that he may pay every cent he owes, and yet be a miser; so, if the law only demanded a tenth, but furnished the opportunity to give more, it would be possible for a man to be honest with God, and yet be niggardly toward him. But, secondly, this objection is based upon a misconception of the law. It does not require the tenth as exhaustive of the duty of man, nor does it pretend to determine how much any one should give. It says to the giver, Do whatever is in your heart, but if you give less than the tenth you will be convicted of having robbed God, and of covetousness, which is idolatry.

Every man is a steward of the property which the Lord's blessing has placed in his hands. So much of this as circumstances require he must devote to the work of his Master, and do it in such a way that at the last day he will be able to render an account. This gives him the right to dispose of his tithes and offerings as he may deem best. Yet it ought also to be remembered that the Lord has appointed officers for the very purpose of administering the temporal affairs of his church. This appointment we cannot ignore. It would seem, therefore, that the greater part of our religious offerings should ordinarily pass through their hands. This is not always practicable. Sometimes cases demand immediate attention; sometimes it will be utterly impossible to do what we feel ought to be done through the officers of the church, and sometimes there may be a difference of opinion between the giver and the officers about the appropriation of the church's money serious enough to justify him in appropriating his own offerings. But these are the exceptions; the rule should be for every one to allow his gifts, in great measure, to go through the ordained channels.

The advocates of the tithe system do not wish to see it enforced by any penalties, ecclesiastical or otherwise. Nearly all the opposition which has ever been made to it has been on account of illegal methods of enforcing it. The sheriff is not the proper person to collect the Lord's revenues; other officers have been appointed for that purpose. This usurpation of the deacon's office by the state has done the tithe cause more harm than all the arguments of its opponents combined. When the question was, Is the tithe system the law of God? its defenders have always worsted their antagonists in the debate; but when the question was, Shall the state see that this law is observed? its opponents have always had the better of its advocates in the argument.

Nor should the church inflict any spiritual penalties in case of non-obedience. It should be preached, explained, enjoined, and pressed upon the consciences of the people as the law of God by ministers and courts. Those who hear the doctrine ought also to be solemnly warned against neglecting it. This will be sufficient; it will commend itself to regenerated hearts. The Lord has pledged himself to collect his part, saying, "There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty." Fire, storm, frost, drought, hail, and all the forces of nature are his servants; and he who would "rob God" of his tithes and offerings would do well to consider whether any strong man has ever allowed his house to be robbed in his own presence, unless the robber was stronger than he. All that the advocates of the tithe want is to have the doctrine preached; the Lord, with his providences, will attend to the rest. And unless both the Bible and experience fail, men will soon learn that the favor of God is worth more than tithes and offerings.

The pastor who wishes to introduce this system into his congregation will necessarily have to be governed by his own good judgment. If after the doctrine has been thoroughly proved and explained, he finds that the greater part of his congregation are convinced, he can ask them to adopt it as a whole. They should then abolish all other means of raising money, such as pew-rents, fairs, festivals, subscription papers, etc. Each person should be allowed to keep his own account, and to put his money into the collections without making any report of it whatsoever. The sum-total of the Sabbath collections would be all that even the deacons could know; for under this arrangement no one in the congregation could tell how much any other one was giving. Where there are two collections on the Sabbath, one of them could be used for the benefit of the congregation, the other for benevolent causes. Where there is only one, the collection on the first Sabbath in each month could go to benevolent objects, while the remaining three could go to the particular church. When there is a majority, or even a large minority, of the congregation opposed to the system, those who accept it can practise it themselves, and at the same time could very properly refuse to take part in any other means of raising money; that is, pay no pew rents, sign no subscription papers, attend no festivals, and observe no other humanly devised scheme. No enlightened church officers will object to this, for men give a great deal more under this system than under any other. Should any be afraid to venture on this plan we assure them from actual experience that there is no

danger. This is the Lord's system, and will of course work successfully. Convince a man that the Lord requires at least a tenth of his increase, that he incurs the divine displeasure if he does not render it, and if he is a Christian the case is settled so far as he is concerned. Some men will argue and debate with a deacon, or with themselves, until they are satisfied with giving about a third of what they ought to give; but there is no debating with him who has said of the tithe, "It is HOLY unto the Lord."

In conclusion, we would again urge that the tithe system only fixes the minimum limit of Christian giving. The representation which makes the exact tithe the whole of the system is simply a caricature. The advocates of the tithe claim that the Lord has been pleased to reveal in his word the least percentage of increase that any one can give, under ordinary circumstances, without incurring his displeasure. The opponents of the tithe deny that the Lord, under all ordinary circumstances, requires so much as the tenth, but maintain that the poor and those in straitened circumstances can give a less percentage with the divine approval. We challenge the opponents of the tithe to point us to a single incident or to a single passage in the Scriptures which clearly shows that the Lord has ever approved the giving of less than one-tenth. We can show where he has approved the giving of a tenth, and where he has approved the giving of more than a tenth, but to what passage can they point? Upon this the whole case depends. The core of the question is as to whether we *must* give as much as the tenth, or whether we *may* give less. Whichever of these positions can be established from the Scriptures is the truth. Unless, therefore, they can find the place wherein the Lord has approved the giving of less than a tenth, let them abandon their dismounted guns, and array themselves under the banner of a cause which at least can show that it has the divine approval.

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