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Tithing on Net Income

Doctrinal Statement

Approved by the Council of Elders
May 1996

Council of Elders
United Church of God, an International Association
Approved Statement

Statement on the Administration of Tithing

As a result of questions about the administration of tithing, the council of elders has approved the following statement. This statement deals with an administrative area, tithing on net income, but not the doctrinal aspects of tithing. The United Church of God, *an International Association* is committed to the belief that tithing is commanded for Christians today (Matthew 23:23).

Tithing on Net Income:

The Church of God has needed to make decisions from time to time regarding the administration of tithing. There are many factors that demand that such decisions be made. Our modern world creates situations and circumstances which require that we address how to administer the doctrine of tithing.

In 1982 Mr. Herbert W. Armstrong came to the conclusion that since brethren in various European countries had no control over the deduction of taxes from their income and derived only minimal economic benefit from payment of such taxes, the taxes withheld should not be considered increase for the purpose of tithing. Mr. Armstrong subsequently applied this principle to other nations.

Our modern system of economics is quite different from that of Biblical times. Furthermore, our system of taxation has a greater impact on wages and salaries than in previous ages. If we take into account the various forms of taxation, such as income tax, sales tax, value added tax, property tax, social security tax, etc., the burden is often oppressive.

The Church recognizes the confiscatory nature of such taxation. Therefore, the council of elders has adopted the following proposal:

While the Church acknowledges the validity of God's law of tithing, it also recognizes the excessive levels of taxation and their impact on individual incomes. The Church believes that the appropriate definition of "increase" is net income after income tax. Therefore, the Church teaches that the tithe may be calculated on net income after income tax has been deducted. Of course, members are free to tithe on gross income before income taxes are deducted if they so choose and they are free to make contributions above their tithes as an expression of God's way of give.