

AN HISTORICAL STUDY OF THE TITHE  
IN THE CHRISTIAN CHURCH  
TO 1648

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TO 1648

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of  
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by  
Thomas Jefferson Powers  
March 1948

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NATALIE AND THOMAS

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## ACKNOWLEDGMENTS

## ACKNOWLEDGMENTS

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Thomas J. Powers

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**CHAPTER I**

**INTRODUCTION**

## CHAPTER I

### INTRODUCTION

"The tithe--Abraham started it, Jacob continued it, Moses incorporated it, Nehemiah restored it, Malachi commanded it, Paul explained it, and the Church needs it."<sup>1</sup> The above statement was written in view of the great emphasis placed upon the tithe by Southern Baptists in 1947. To say the least, the statement is arresting to the eye and should be stimulating to the mind of every Christian. This thesis is, in part, a response to such stimulation.

For the majority of Christian people the word, "tithe," has a vague and abstract meaning. Some only know that it implies a tenth part and that many ministers preach concerning the subject prior to the every member canvass or the adoption of a new church budget. A few Christians may recall the phrases of the minister's text which said, "Bring ye the whole tithe into the storehouse."<sup>2</sup> It is evident that such a superficial knowledge of the tithe is inadequate for a proper and complete understanding of its meaning and use in the history of the Christian Church.

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1. Editorial in the Florida Baptist Witness, June 26, 1947.

2. Malachi 3:10.

In defining the word, "tithe," Webster says:<sup>3</sup>

A tenth part, or loosely a small part, of some specific thing paid as a voluntary contribution or as a tax to a superior for a public use, or the like, esp., as in British usages, a tenth part of the yearly increase arising from the profits of land, stock, personal industry, paid in kind or money to the church for a religious or charitable use; hence any small ratable tax or levy. The levying of tithe in kind was practiced by the Hebrews and other races in the remotest antiquity. The custom of paying tithes survived in the Christian Church as a voluntary contribution, but finally became generally established as a legal tax throughout Great Britain and Europe.

If a clear and concise statement of this thesis could be given in one sentence, it would be the last sentence in the above definition of tithe as given by Webster.

In order that the reader might have a better understanding of this thesis, an abbreviated summary of the tithe as set forth in the Old Testament and New Testament follows:

Many books of the Old Testament mention the tithe, but reference will be made only to the most poignant passages. Two classic Old Testament references to the tithe are Abraham and his relationships with Melchizedek<sup>4</sup> and Jacob and his vow to God.<sup>5</sup> The tenth that Abraham gave to Melchizedek has been discussed in Chapter II. Jacob's promise of a tenth of all to God was strictly a transaction of a business and legalistic nature.

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3. Noah Webster's New International Dictionary, Second Edition, unabridged (Springfield, Mass.: G. and C. Merriam Company, 1946).

4. Genesis 14:20.

5. Genesis 28:22.

In reference to the tithe, Malachi 3:10 probably is the best known and most widely used Old Testament passage. It reads as follows: "Bring ye the whole tithe into the store-house, that there may be food in my house, and prove me now herewith, saith Jehovah of hosts...."

The New Testament has three outstanding references to the tithe. One of these, Hebrews 7:5ff, is a direct reference to the Old Testament story of Abraham and Melchizedek. The second passage in Matt. 23:23 states:

Woe unto you, scribes and Pharisees, hypocrites, for ye tithe mint and anise and cummin and have left undone the weightier matters of the law, justice, and mercy and faith; but these ye ought to have done, and not to have left the other undone.

The words in the verse above were spoken by Jesus, and

The reference to tithing appears to be incidental; our Lord seems to have selected that which is secondary in importance and passing away with the old order, to compare or rather contrast with it the infinitely weightier matters of the law, justice, mercy, faith--the love of God.<sup>6</sup>

Luke 18:11,12 record the only figure of a tither who appears in New Testament history. In the story, the Pharisee boasted to God of his many virtues, among which was tithing. The publican only said, "God be merciful to me a sinner," yet

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6. David McConaughy, Money the Acid Test (Philadelphia: The Westminster Press, 1919), p. 125.

Jesus said that the publican went to his house justified.

Reasons for Choice of Subject. The reasons for the choice of the subject An Historical Study of the Tithe in the Christian Church to 1648 can be given briefly.

In recent years great emphasis has been placed upon the giving of the tithe by many Protestant groups. This growing interest in the tithe manifested itself among Southern Baptists in the year 1947 when the motto "A million Southern Baptist tithers for Christ" was prominent in Baptist circles. In 1948, the slogan grew to include "Every Southern Baptist a tither for Christ." With this emphasis upon the tithe, naturally there arises the question, What is the history of the tithe in the Christian Church? The writer has been challenged to make an investigation of the subject.

Prior to the past one hundred years there had been little subject matter written concerning the tithe. The outstanding exception was Selden's A History of the Tithe, written in England in 1618. This book may be said to be the pioneer in the field and is still considered essential in any study of the tithe. However, Selden's treatment of the subject is far from exhaustive. The books that have been written within the past one hundred years have been written for immediate results and fail to present convincing and historical

arguments. Nevertheless, these have value in that they usually give such a persuasive presentation of the Old and New Testament passages on tithing that often the reader is challenged to give the tithe to God. But since many writers seem to give their own opinions and interpretations as final authority, their treatises are almost as barren of historical data as is a desert of water. In this thesis the findings have been based upon the statements of men, synods, councils, sermons, and legal documents as they were related to the subject.

Statement of Problem and Purpose. The purpose of this dissertation has not been to arouse controversy but rather to discuss historical data as related to the tithe; neither has the purpose been to discuss the system of tithe as practiced by the nations during Hebrew History. No attempt has been made to prove or disprove the theory that the Jews received their idea of the tithe from the nations bordering them. Also, no efforts have been made to discuss the critical problems of the Old Testament as related to the dates of the books which contain special references to the tithe. Neither have efforts been made to give a detailed treatment of the tithe in its relationships to both the Old Testament and the New Testament. Nevertheless, it was necessary to refer frequently to biblical materials since they form the background for any study of the Christian Church.

Without this background the reader would be lost in a labyrinth of seemingly unrelated historical facts.

Many Old Testament passages which contain the terms "tithes" and "first fruits" are obscure in meaning, and often it is difficult to differentiate the meaning of the terms. Concerning this problem of ambiguity, J. A. MacCulloch wrote:

Among the Hebrews the relations of tithes to first fruits is complicated and opinions differ as to whether they were distinct or not. First fruits would naturally vary in quantity. Tithe expresses more or less a fixed proportion. Perhaps the tithe represented first fruits made systematic, or different names may have been favoured at different times and in different localities. The tithe is called an heave offering in Nu.18:24, but the two are apparently separated in Deut.12:6ff. In the later legislation first fruits and tithes appear to be distinguished.<sup>7</sup>

The above comment on the early use of first fruits and tithes must be kept clear in the reader's mind if a thorough understanding of the tithe in the early Christian Church is to be grasped. One of the aims of this dissertation was to show how the early Fathers treated this difficult distinction between tithes and first fruits by quoting pertinent passages from their outstanding works.

The writer's intent was not to discuss the theological views of the men whose works have been quoted, nor to enter into controversy concerning the tithe and its use in the present day churches. The purpose has been to discuss the

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7. J. A. MacCulloch, "Tithes," Encyclopedia of Religion and Ethics (New York: Charles Scribner's Sons, 1922), Vol. XII, p. 347.

tithe from the historical point of view as it has manifested itself in the Christian Church during the first 1600 years of Christian history.

Another aim was to pursue the subject by a scientific weighing of primary and secondary source materials which were studied entirely from an objective point of view with no desire to prove or disprove the merits or demerits of tithing. Lest some reader should be prejudiced toward the author's thesis, he desires it to be known that for several years he has tithed and also has tried to present more than the tithe to God.

The final aim of the writer has been to learn the meaning and use of the term "tithe" in the various periods of church history up to 1648. It is hoped that, after reading the efforts and conclusions of this investigation, the reader will be better informed concerning the background, meaning, and practice of the tithe in the Christian Church.

Divisions of Material. The main body of the dissertation has been divided into five chapters which correspond roughly to the divisions of church history. The chapters are:

1. Period of the Ante-Nicene Church (c. 30-325 A.D.) -- from Jesus to the Council of Nicea. Much of the material for this period was taken from The Ante-Nicene Fathers and Migne and reveals that the tithe, when given, was without

coercion.

2. Period of the Imperial State Church (325-604 A.D.)  
--from the Council of Nicea to the death of Gregory the Great.  
It was in this period at the Synod of Macon (586) that the  
tithe was first set forth as a compulsory church law.

3. Period of the Early Middle Ages (604-1122 A.D.)--  
from Gregory the Great to the close of the Investiture Con-  
troversy. During this time the tithe was universally es-  
tablished as a fixed tribute.

4. Period of the Later Middle Ages (1122-1517 A.D.)  
--from the close of the Investiture Controversy to Martin  
Luther. It was in this period that the abuse of the tithe  
overwhelmed the people. Not all of the available material  
during this era has been discussed, but select illustrations  
have been chosen to show the utter corruption of the tithe  
principle and of all church finance.

5. Period of the Reformation (1517-1648 A.D.)--from  
Martin Luther to the Treaty of Westphalia. In this age the  
practice of the tithe underwent great change. Here has been  
shown the effect of the Reformation upon the tithe and its  
use as a system of church finance.

CHAPTER II

PERIOD OF THE ANTE-NICENE CHURCH

(c. 30-325 A.D.)

## CHAPTER II

### PERIOD OF THE ANTE-NICENE CHURCH

(c. 30-325 A.D.)

#### Introductory Material

The whole matter of ministerial support and church finance from the days of the Apostle Paul to the coming of Constantine as Roman Emperor must be thoroughly understood if a knowledge of the tithe in the later centuries is to be attained. It is a comparatively simple matter to grasp this knowledge as the materials for this period are not too varied or confused. Most of the material used in this dissertation came from primary sources or secondary sources of note. In the early period (c. 30-325 A.D.) the reader will be impressed by the utter simplicity of Christian giving and may be amazed at the naive and childlike manner in which most of the Fathers spoke regarding gifts to God and to His kingdom program.

Nothing similar to the provisions of the Levitical Law for ministerial support was found in the primitive church. There was no distinction between the property of the church and of the parish. However, the duty of the church to support and maintain her religious teachers was presupposed as implied in the writings of the New

Testament.<sup>1</sup> Jesus had taught that "the workman is worthy of his food."<sup>2</sup> According to Paul, the Lord had ordained that "they that proclaim the gospel should live of the gospel."<sup>3</sup> Paul showed the only obvious conclusion from the words of Christ and from the common understanding of men and from the Mosaic Law.<sup>4</sup> He was careful to show that gifts were not for his own sake, as he preached the gospel and served the churches gratuitously.<sup>5</sup> For one offering, Paul set forth his own law of giving as is seen in I Cor. 16:2, "Upon the first day of the week let each of you lay by him in store as he may prosper that no collection be made when I come." This example of giving was the general pattern of the Apostolic Age. Babbs<sup>6</sup> has ascribed Hebrews 7:4-9 to Paul, but this view is not held by all modern teachers. If Hebrews 7:4-9 is not Pauline in authorship, then the reference to Abraham's giving of the tithes to Melchizedek is not Pauline; thus the great apostle nowhere mentions tithing in his writings.

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1. Lyman Coleman, Ancient Christianity Exemplified (Philadelphia: Lippincott, Grambo and Company, 1852), p.225.

2. Matthew 10:10.

3. I Corinthians 9:14.

4. I Corinthians 9:7-13.

5. Acts 20:33-35; II Thessalonians 3:8-10; II Corinthians 12:13; Philippians 4:16-17.

6. Arthur V. Babbs, The Law of the Tithe (New York: Fleming H. Revell Company, 1912), p. 107.

The early church owned no property and exacted no tithes; instead her needs were supplied by voluntary offerings and contributions. Toward the close of the sub-apostolic period the Christians contributed to or received from a common fund and in some cases (though it was not an universal custom) partook of a common meal. The early Christians felt that the "Lord was at hand" so they "had all things in common" and were "members one of another." The duty of the ones who had "this world's goods" was to help those in need.<sup>7</sup> Jesus had taught a life of entire self-sacrifice; "...sell that thou hast and give to the poor, and thou shalt have treasure in heaven."<sup>8</sup>

The teaching of one of the earliest Christian homilies elevates almsgiving to the chief place in Christian virtue. "Fasting is better than prayer, almsgiving is better than fasting: blessed is the man who is found perfect therein, for almsgiving lightens the weight of sin."<sup>9</sup> It can easily be seen that a firm belief in this statement would cause the donor to increase the size of his gift.

With this introductory material serving as a back-

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7. Edwin Hatch, The Organization of the Early Christian Churches (London: Longmans, Green and Company, 1892), p. 35.

8. Matthew 19:21.

9. II Clement on Romans 16, cited by Edwin Hatch, loc. cit.

ground, the reader will be better qualified to understand the primary source materials of The Ante-Nicene Fathers.

Clement of Rome (c. 100 A.D.)

Clement was one of the earliest of the Apostolic Fathers to speak on the subject of giving. This Clement is thought to be the same person mentioned by Paul in Phil. 4:3. The Christians were admonished by Clement to do all things which the Lord had commanded to be performed. "He has enjoined offerings and service to be performed, and that not thoughtlessly or irregularly, but at the appointed times and hours."<sup>10</sup> He taught that the Lord had ordained all things by His own supreme will, so that everything that was done in a pious manner would be acceptable to Him. Those who gave their offerings at the appointed times would be accepted and blessed because they were following the laws of God.<sup>11</sup>

The laymen were obligated to the laws set forth for laymen the same as the priests were obligated to their particular laws. Therefore, everyone was to give thanks to God in his own order, living in all good conscience, and not giving beyond the rule of ministry set forth for him. The daily sacrifices, the peace offerings or sin offerings, or trespass offerings were not offered in every place--only

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10. I Clement to the Corinthians, Chapter XL, The Ante-Nicene Fathers (New York: Charles Scribner's Sons, 1899), Vol. I, p. 16.

11. Loc. cit.

in Jerusalem; and even there only at the altar before the temple. There the sacrifice offered was carefully examined by the high priest and the ministers. "Those, therefore, who do anything beyond what is agreeable to His will, are punished with death."<sup>12</sup> Clement, in this statement, spoke of the stern judicial precepts that were to be observed by those making gifts and sacrifices in Old Testament history.

No reference to the tithe was made in the above statements of Clement. Gifts alone were mentioned and any reference to the tithe must be inferred. Babbs<sup>13</sup> interprets this particular reference to mean that Clement inferred a tithe, but even Mr. Babbs is too wise to state Clement's meaning concretely.

#### Teaching of the Twelve Apostles (c. 120 A.D.)

The thought of the Apostolic Fathers is generally understood to be in the work known as The Teaching of the Twelve Apostles, dated around 120 A.D. Despite the fact that the date of the passage below is questionable, there is value in the quotation as it contains reference to first fruits or tithes. In discussing the support of prophets, The Teachings stated that every prophet who was willing to live among the people was worthy of his support.

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12. Ibid., Chapter XLI.

13. Babbs, op. cit., p. 108.

Every first-fruit, therefore, of the products of wine-press and threshing floor, of oxen and of sheep, thou shalt take and give to the prophets, for they are your high priests. But if ye have not a prophet, give it to the poor. If thou makest a batch of dough, take the first-fruit and give according to the commandment. So also when thou openest a jar of wine and oil, take the first-fruit and give to the prophets; and of money (silver) and clothing and every possession, take the first-fruit, as it may seem good to thee, and give according to the commandment.<sup>14</sup>

The above quotation was given in reference to first fruits from the Old Testament idea of priesthood. Apparently the statement "give...as it may seem good to thee," and "give according to the commandment" was contradictory. The phrase, "as it may seem good to thee" possibly referred to giving on a purely voluntary basis. "Give according to the commandment" meant that giving was compulsory according to the law, but the amount of the gift was arbitrary.

#### Justin Martyr (c. 150 A.D.)

Justin Martyr, famous for his Apology, is considered the greatest of the earlier Apologists. His words concerning tithes and first fruits must be noted in any discussion of tithes. In his discourse concerning demons, he set forth a complete New Testament attitude toward the change wrought in a man's life by his close relationship to Christ. He admonished all Christians to hold aloof from demons; fornicators to turn to and embrace chastity; magicians to dedicate

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14. The Teaching of the Twelve Apostles, Chapter II, The Ante-Nicene Fathers, Vol. VII, p. 381.

themselves to God; and those "who valued above all things the acquisition of wealth and possessions, now bring what we have into a common stock and communicate to every one in need."<sup>15</sup>

One of the most detailed descriptions of the weekly worship services in the early church was given to us by Justin Martyr. On Sunday, Christians from both city and country gathered in one central place where the memoirs of the Apostles and the writings of the prophets were read. When this phase of the service was completed, the presiding officer exhorted the Christians to do good to all men. After prayer, the leader presided over the ἀγάπη, a portion of which was sent to absent or sick members. Evidently an offering was taken at the end of this service, because Justin said for those who were well-to-do and willing to give what each thought fit. This collection was deposited with the president who used it to aid the widows and orphans and all who by reason of sickness or other causes were in want. Even those "who are in bonds, and the strangers sojourning among us, and in a word take care of all who are in need."<sup>16</sup> These offerings were of two kinds, both being made to the presiding officer, and both solemnly dedicated to God. The first, which consisted of foodstuff, was made by those present at the ἀγάπη. Part of the foodstuff was consumed at the time of the love feast,

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15. Justin Martyr, First Apology, Chapter XIV, The Ante-Nicene Fathers, Vol. I, p. 167.

16. Ibid., Chapter LXVIII, p. 186.

part was taken to the absent ones, and the remainder was sent to aid the poor. Following the ἀνάπτυξη the Lord's Supper was observed. After this service, the second offering was taken which may have consisted of both produce and money. This freewill offering was for the support of the clergy and the poor.<sup>17</sup>

A second mention of the tithe by Justin was a passing word in his Dialogue with Trypho, a Jew, in which Justin argued against the value of circumcision by saying, "Melchizedek, the priest of the Most High was uncircumcised; to whom Abraham, ...gave tithes and blessed him."<sup>18</sup> The passage has no value in proving whether Justin approved or disapproved the tithe, but it is given here only to complete Justin's reference to the tithe.

#### Irenaeus (185 A.D.)

Irenaeus, who lived and worked around 185 A.D., was one of the later and most profound of the Apologists. His work Against Heresies is abundant in information relevant to the relationship of the Law to the Gospels. Irenaeus held with great conviction to the belief that Christ did not abrogate the natural precepts of the Law but fulfilled and extended them by removing the yoke of bondage of the old Law so

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17. Hatch, op. cit., p. 40.

18. Justin Martyr, Dialogue with Trypho, a Jew, Chapter XIX, The Ante-Nicene Fathers, Vol. I, p. 204.

that free men (Christians) could serve God with true piety that becomes Sons of God. Thus did the Lord do away with the laws, "Thou shalt not kill" by forbidding even anger against a brother Christian and "Thou shalt not commit adultery" by forbidding even concupiscence. "And instead of the law enjoining the giving of tithes [He told us] to share all our possessions with the poor."<sup>19</sup> Jesus further commanded that the Christians love not only their neighbors but also their enemies, not merely be liberal givers but also present gifts to those who took away their goods.<sup>20</sup> Commenting on the above statement, Irenaeus said that the reference was proof of the fulfilling and widening of the law among Christians; so that the more extensive the operation of liberty became, the more it implied a complete subjection and affection toward the liberator.<sup>21</sup>

Irenaeus continued to theorize by saying that at first God believed it was sufficient to write only the natural law, or the Decalogue, upon the hearts of men; but soon He found that this method was insufficient. Later it became necessary to bridle, with the yoke of the Mosaic Law, the desires of the Jews who were abusing their liberties; and finally it was imperative for God to go so far as to give special commands

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19. Irenaeus, Against Heresies, Book IV, Chapter XIII, Par. 3, The Ante-Nicene Fathers, Vol. I, p. 477.

20. Luke 6:29-31.

21. Irenaeus, op. cit., Chapters XIV-XVIII, pp.541-547.

because of the hardness of their hearts. Layman (pen name) who holds to the twin laws of God (one tenth of income and one seventh of time) in his pamphlet<sup>22</sup> was evidently unfamiliar with many of the writings of Irenaeus. The most satisfactory refutation of Layman's twin laws is that of David McConaughy, who says, "Those who hold that one tenth of all income is inhibited by immutable law--even as one seventh of time, should explain why the former is not incorporated in the Decalogue as is the latter."<sup>23</sup> No one, after reading Irenaeus, can explain why the observance of the Sabbath is enjoined as a part of the fundamental moral law, while the tithe is found only in the ceremonial law.<sup>24</sup> The contrast of Jew and Christian is shown in the following:

And for this reason they (the Jews) had indeed the tithes of their good consecrated to Him, but those who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things....<sup>25</sup>

In Against Heresies, Irenaeus further offered a full explanation of sacrifices and oblations by stating that God

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22. Layman (Thomas Kane), Tithing and Its Results (Chicago: The Layman Company, 1915), pamphlet No. 17, pp. 1-18.

23. David McConaughy, Money The Acid Test, p. 125.

24. Leviticus 27.

25. Irenaeus, op. cit., Chapter XVIII, p. 485.

does nothing without purpose or design and because of this the Jews had the tithes of their goods consecrated to God. Because of their Christian liberty, those who had received Christ set aside all their possessions for the Lord's purposes, bestowing freely and joyfully not the less valuable portions of their property, since they had the hope of better things. Irenaeus said:

We are bound, therefore, to offer to God the first fruits of His creation, as Moses also says, 'Thou shalt not appear in the presence of the Lord thy God empty; so that man, being accounted as grateful, by those things in which he has shown his gratitude, may receive that honor which flows from Him.'<sup>26</sup>

In the above passage there is doubt concerning the presence of various words in the original text, but whether they are authoritative or not, it can be ascertained that the whole spirit of Irenaeus was that the law of the tithe had been abrogated, but the law of Acts 2:44,45 was morally binding.

#### Clement of Alexandria (c. 200 A.D.)

Clement of Alexandria was one of the most prolific writers that the ante-Nicene age produced. He was the forerunner of the great Origen in the Alexandrian School system. Clement believed that the Mosaic Laws were the foundation of all ethics and the source from which the Greeks obtained their ethical system. Concerning the matter of reaping the Jewish

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26. Irenaeus, loc. cit.

fields of grain, he believed, "Besides the tithes of the fruits and of the flocks taught both piety towards the Deity, and not covetously to grasp everything, but to communicate gifts of kindness to one's neighbours."<sup>27</sup> Clement reckoned that it was from the first fruits that the priests were supported. The law to him was understood to instruct in piety, in liberality, in justice and in humanity. Concerning the land during the Sabbatic Year, he wrote that it should be left fallow and the fruits of the vine and trees should be used by the poor. He believed the year of Jubilee had a moral and ethical value for Israel. Clement placed the tithe in the same category as the Sabbatic Year and Jubilee Year.<sup>28</sup> To him it seemed that the whole law, as set forth in the Old Testament, was for the purposes of humanity. In brief, Clement believed that the giving of the tithe was not to be looked upon from the viewpoint of legalism or compulsion, but instead the tithe should be given because of the moral and spiritual effect it would have on the giver. As the Kingdom of God needed support, Clement apparently believed the giving of the tithe to be a practical plan for securing this needed income.

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27. Clement, Stromata, Chapter XVIII, The Ante-Nicene Fathers, Vol. II, p. 366.

28. Loc. cit.

Tertullian (c. 200 A.D.)

Tertullian, who lived in North Africa, has well been called the "Father of Latin Theology." His writings have always been considered of inestimable value to men who desire to know the truth of the early Christian Church. His Apology is one of his best writings, although it is not as well-known as his Against Marcion. In his Apology there is found an adequate description of Christian fellowship and generosity which gives an insight into the tithe as he understood it. There was no buying or selling of offices in the church of any kind. Tertullian spoke of the presence of a treasure chest in the church. This chest and the contributions to it were comparable to the Greek ἐρανος (contributions, such as Athenians were held bound to pay for the support of the poor or state necessities) which was payable every month.

The fund so formed was the common property of the Association, and a member who left under compulsion could claim his share. The funds of both Greek and Roman Association, were frequently increased by benefactions.<sup>29</sup>

Tertullian was quick to say that the treasury of the Christians was not filled by purchase-money (money with which men had bought church offices) as so often was the case in religions that had their price. "On the monthly day, if he

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29. Hatch, op. cit., p. 31. [The above fact may offer an explanation as to why Marcion's gift of approximately \$10,000 was returned to him when he was excommunicated from the Roman Church because of his supposed Gnostic views.]

likes, each puts in a small donation; but only if it be his pleasure, and only if he be able; for there is no compulsion; all is voluntary."<sup>30</sup> Evidently the Christians, following Paul's instruction, "laid by in store" each Sunday, and apparently once a month they offered what was known as "gifts" or "piety's deposit fund." No gifts from the "deposit fund" were spent on feasts or drinking bouts but were used to support and bury poor people, to sustain orphans and old persons, and to give aid to those who had suffered shipwreck or were in the mines or banished to the islands for no other reason than their faith in Christ. Tertullian continued, "...one in mind and soul we do not hesitate to share our earthly goods with one another. All things are common among us but our wives."<sup>31</sup> Contrasting the Christians and their simple feasts with the heathen he said, "The Sallii cannot have their feasts without going into debt, you must get the accountants to tell you what the tenths of Hercules and the sacrificial banquets cost."<sup>32</sup> Tertullian believed that all contributions should be according to the Christian's own volition, with the tithe seemingly as a minimum, and that the gifts should be proportionate to the donor's ability to

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30. Tertullian, Apology, Chapter XXIX, The Ante-Nicene Fathers, Vol. III, p. 46.

31. Loc. cit.

32. Loc. cit.

give.

Origen (220 A.D.)

Origen was the greatest theologian of his age. In his work Against Celsus he said:

Celsus would also have us to offer first fruits to demons. But we would offer them to Him who said, 'Let the earth bring forth grass, the herb yielding seed, the fruit tree yielding fruit, after his kind, whose seed is in itself upon the earth.'<sup>33</sup>

The Christians offered first fruits to Him to whom they sent up their prayers. From Origen's reference, it is assumed by this writer, that he believed in giving tithes. If he did reckon first fruits as tithes, the above quotation would not necessarily mean that they were more obligatory than voluntary. Origen, in one of his homilies, spoke advocating the payment of first fruits and tithes which were not as dues from Christians, but as a goal which the Christians should far exceed.

'Woe unto you, Scribes and Pharisees, hypocrites for ye pay tithe of mint, and anise, and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.' But if you say that he was saying this with reference to the Pharisees, not to the disciples, hear Him again saying to the disciples, 'Except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven.' What then he wishes to be done by the Pharisees, he wishes to be fulfilled much more and with greater abundance by the disciples. What He does not wish

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33. Origen, Against Celsus, Chapter XXIV, The Ante-Nicene Fathers, Vol. IV, p. 652.

to be done by the disciples He does not command the Pharisees either to do. How then is our righteousness abounding more than that of the Scribes and Pharisees, if they dare not taste the fruits of their land before they offer first-fruits to the priests, and tithes be separated for the Levites; whilst I, doing none of these things, so misuse the fruits of the earth that the priest knows nothing of them, the Levite is ignorant of them, the divine altar does not perceive them?<sup>34</sup>

From the above words of Origen, the statement, "What then He wishes to be done by the Pharisees, he wishes to be fulfilled much more and with greater abundance by the disciples" gives a summary of his attitude concerning the tithes. He believed that the Lord expected the Christians to give not only the tithe but to exceed the tithe by giving "with greater abundance."

Cyprian (250 A.D.)

Cyprian, Bishop of Carthage, is quoted by both Protestants and Roman Catholics as an authoritative source and is especially noted for his great writings on the church. He mentioned giving and showed the lax spirit with which the Christians made their contributions. He believed that in the New Testament the Christians offered their houses and estates for sale in order that they might lay up treasures for themselves in heaven. The profits were given to the apostles to be distributed among the poor. No mention was

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34. Origen, Homily XI, On Numbers, cited by Smith Cheatham, A Dictionary of Christian Antiquities, Vol. II, p. 1963.

made of a salaried ministry in the New Testament era. "But now we do not give even the tenth from our patrimony: and while our Lord bids us sell we rather buy and increase our store."<sup>35</sup> Because of this indifferent attitude toward giving, he believed that the vigor of faith had dwindled among the Christians and the strength of believers had grown weak. Above is set forth Cyprian's only statement on the tithe. His reference to it seems to indicate that he believed that the giving of the tithe should be voluntary rather than compulsory. He, with Tertullian, taught the tithe was a minimum which the Christians should exceed.

#### The Apostolic Constitutions (300 A.D.)

One of the last writings of the ante-Nicene era was that called the Apostolic Constitutions. In discussing first fruits and tithes and the manner in which the bishop was to partake of them or give them to others, the Constitutions stated:

Let him use those tenths and first fruits, which are given according to the command of God, as a man of God; as also let him dispense in a right manner the free will offerings, which are brought in on account of the poor, to the orphans...<sup>36</sup>

In this instance tithes and free will offerings were separated

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35. Cyprian, On the Unity of the Church, par. 29, The Ante-Nicene Fathers, Vol. V, p. 429.

36. The Constitutions of the Holy Apostles, Book II, Chapter XXV, The Ante-Nicene Fathers, Vol. VII, p. 408.

and the tithes were said to be a command of God. The Constitutions continued, "The Levites who attended upon the tabernacle partook of those things that were offered to God by all the people."<sup>37</sup> The Constitutions then stated that the bishops were priests and Levites to the people and ministered to the holy tabernacle which was the Holy Catholic Church. The bishop who attended the cares of the people had a prerogative, from the Old Testament viewpoint, to partake of the fruits before they were distributed to those in want. "For those who attend upon the church, ought to be maintained by the church as being priests, Levites, presidents and ministers of God."<sup>38</sup>

In speaking of the church and Christians the Constitutions pleaded for honor and love for the bishops by admonishing the Christians to love their bishop as a father, to fear him as a king, and to honor him as a lord. They were further exhorted to bring their first fruits and tithes to the bishop for a blessing. These gifts with the oblations were to be given as to the priests of God. "The first fruits of your wheat, and wine, and oil, and autumnal fruits, and olives and all things which the Lord God gives thee...and the Lord will bless the works of thy hands."<sup>39</sup>

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37. Loc. cit.

38. Loc. cit.

39. The Constitutions, Book II, Chapter XXIV.

Now follows the strongest statement on the tithes to be found in the ante-Nicene era. It has been taken from the Constitutions although it may be of a much later date than the former statements.<sup>40</sup>

All the first-fruits of the wine press, the threshing floor, the oxen and the sheep, shalt thou give to the priests, that the storehouse and garners and the products of the land may be blessed, and thou mayest be strengthened with corn and wine and oil,... Thou shalt give the tenth of thy increase to the orphan, and to the widow, and to the poor, and to the stranger. All the first-fruits of thy hot bread, of thy barrels of wine, or oil, or honey, or nuts, or grapes, or the first-fruits of other things, shalt thou give to the priests; but those of silver, and of garments, and of all sort of possessions, to the orphans and to the widow.<sup>41</sup>

The following statement may be called a summary of the teaching of the Constitutions:

Now you ought to know, that although the Lord has delivered you from the additional bond, and has brought you out of them to your refreshment...yet he has nowhere freed you from the oblations which you owe to the priest, nor from doing good to the poor.<sup>42</sup>

Mosheim<sup>43</sup> set forth the theory that while there remained any possibility that the legalism of Jerusalem-Judaism would be placed upon the Christians, the bishops refused to assume any titles of distinction or any salary as ministers.

40. The Ante-Nicene Fathers, Vol. VII, p. 388.

41. The Constitutions, Book VII, Chapter XXIX.

42. Ibid., Book II, Chapter XXXV.

43. John Lawrence Von Mosheim, Historical Commentaries on the State of Christianity (New York: S. Converse, 1853), Vol. I, pp. 337, 388.

But when the final hope of Jerusalem's resurrection was ended in Hadrian (c. 135) many pastors and ministers conceived a desire to have it believed by their flocks (members) that they (ministers) had succeeded to the rights of the Jewish priesthood. The comparison of the Christian ministry with the Jewish priesthood, among other things, unquestionably gave rise to the claim of tithes and first fruits.

Nothing like the provisions of the Levitical Law, for maintenance of the priesthood, was known in the primitive church. Neither was there any distinction between the property of the church and of the parish.<sup>44</sup>

The New Testament maintenance of the clergy consisted merely of the supplying of their personal needs.<sup>45</sup> As has been shown in the quotations from the Fathers, the clergy was accustomed to retaining a portion of the offerings which were made at the ἄραππη; but by the time of Tertullian the custom had fallen into abuse. This corrupt practice may have lead to the desire of the clergy to augment its income, which was slender and uncertain, and to claim for the Christian ministry the right of Jewish priesthood.

With the introduction of the Old Testament idea of Priesthood the thought gradually gained ground that the laity were under obligation, at first regarded simply as a moral obligation, to surrender a tenth of all to the Church, and at a very early date this, in the form of free will offerings, was realized.<sup>46</sup>

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44. Coleman, op. cit., p. 225.

45. II Thessalonians 3:8.

46. Professor Kurtz, Church History (New York: Funk and Wagnalls, 1889), Vol. I, p. 260.

The resources of the church for the maintenance of the clergy and for all charitable purposes were given entirely on the voluntary basis; and when at length specific provisions were made for the support of the clergy and of religious worship, it was not by an ordinance of the church, but by the state's law after the church and state were united under Constantine. The disbursement of church finance was frequently referred to in the Constitutions, but no law or ordinance of the church arose to coerce in any way an involuntary contribution.

Fees paid to the clergy for services rendered, were 'sportae' 'sportellae' and 'sportulae'; probably in allusion to the bringing of the first fruits in a basket 'sportula' Deut. 26:1-12. They surely were not the same as the 'jura stolae', fees for ministerial services, which were totally unknown in the primitive Church. It was an established rule that no fees [jura stolae] should be received for religious services.<sup>47</sup>

Even the custom of dropping a piece of money into the baptismal basin in gratitude to the minister for administering the rite was forbidden.<sup>48</sup>

The first departure from the voluntary principle of tithes, first fruits, and offerings began with the celebration of religious ordinances in a private manner. The individual

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47. Coleman, op. cit., p. 226.

48. Council of Illibiris 305 A.D., Canon 48, cited in Coleman, loc. cit.

at whose request this celebration was performed, was asked to pay a fee as an equivalent for the public and voluntary oblations which otherwise would have been made.

The salary of the clergy of the primitive churches was paid either according to their needs or according to a general agreement with the treasurer of the church. The treasury was maintained only by incidental sources and free will contributions. The amount paid to the clergy or given to the indigent was of necessity large or small according to the receipts of the treasury. The revenue of the early churches was completely in the hands of and under the direction of bishops who had as their helpers deacons.<sup>49</sup> Rules varied from time to time for the distribution of funds. One rule required that funds be divided into three equal parts: (1) for bishops, (2) for clergy, and (3) for incidental expenses. Another rule stated that funds should have a fourfold division: (1) for bishops, (2) for clergy, (3) for the poor, and (4) for repairs of the church.<sup>50</sup>

#### Other Fathers and Leaders

Many Fathers and church leaders (Ignatius of Antioch, Polycarp of Smyrna, Quadratus, Tatian, Hippolytus, Kallistos, Novatian and others) have not been quoted in this chapter. In

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49. Coleman, op. cit., p. 227.

50. Loc. cit.

a study of their works, the author has found no mention of tithes. However, enough relevant material has been found from the writings of Fathers, recognized as being influential in establishing dogmas and practices of the ante-Nicene Church, to formulate general beliefs regarding the practice of the tithe in this early period.

### Summary

Two inquiries are proper in a summary statement of tithes and first fruits as related to the ante-Nicene era. First, did the early Fathers believe the tithes to be due by divine right? This investigator has tried diligently to state the beliefs and thoughts of the ante-Nicene Fathers concerning the tithe, but has failed to find any statement in the ante-Nicene era to prove a jure divino tithe. Nevertheless, there have been men who have contended that the Fathers taught a jure divino tithe.<sup>51</sup> In most instances, the writers maintained this position chiefly to uphold the teachings of their church regarding tithes or to defend an old dogma that arose in the Middle Ages. Bingham,<sup>52</sup> a great advocate of the Anglican Church, worked extensively in a futile attempt to prove a jure divino right of tithes as being authoritative from the teachings of the church in

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51. Bishops Richard Andres, George Carleton, Richard Montague.

52. Joseph Bingham, The Antiquities of the Christian Church (London: Henry G. Bohn, 1875) Vol. I., p. 189.

the ante-Nicene era. The most excellent refutation of this theory of the tithe has been given by Selden in A History of the Tithe. This work was written against King James I and the whole idea of divine right of kings. Because of this heretical view, Selden suffered imprisonment. His books were ordered to be burned, but some original copies are still extant. In his work he has shown that there was practically no evidence of general giving or paying of tithes before the end of the fourth century. So sincere, in the beginning of Christianity, was the devotion of believers that their gifts to the Evangelical priesthood far exceeded what the tenth would have been.<sup>53</sup>

Second, if the church taught that tithes were due, why then, were they not collected in the ante-Nicene era? The author of this thesis has concluded that the church did not teach the compulsory system of tithes; hence the tithe could not be collected. However, it would be unfair not to give the arguments of the proponents of jure divino tithe theory. In order to explain the reasons for the tithes not being collected during the ante-Nicene era, Bishop Carleton, holding the theory of jure divino tithes wrote:

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53. John Selden, A History of Tithe (London: 1618), p. 34.

First, that tithes were paid to the priests and Levites in the time of Christ and his Apostles: now, the Synagogue must first be buried before these things could be orderly brought into the Church. Secondly, in the times of the New Testament and somewhat after, there was an extraordinary maintenance by a community of all things, which supplied the want of tithes: but this community was extraordinary, and not to last always. Thirdly, the use of paying tithes, as the church then stood, was incommodious and cumbersome, that it could not well be practiced. And therefore, as circumcision was laid aside for a time, whilst Israel travelled through the wilderness, not because the people of right ought not then also to have used it, but because it was so incommodious for that estate and time of the church, that it could not without great trouble be practised; even so the use of tithes in the time of Christ and his Apostles was laid aside, not because it ought not, but because it could not, without great encumbrance, be done. And as circumcision was resumed, as soon as the estate of the church could bear it; so tithes were re-established, as soon as the conditions of the church could suffer it. For tithes cannot well be paid, but where some whole state or kingdom receiveth Christianity, and where the magistrate doth favor the church, which was not in the time of the apostles.<sup>54</sup>

The above reasons are far from satisfactory to the modern mind and are no longer held by leading historians<sup>55</sup> to be of value.

Thus it can be concluded that the offering of first fruits and tithes was a very ancient and general custom in the Christian Church and was given on a voluntary basis and that these voluntary gifts contributed toward the support of the clergy and the relief of the poor. The custom of giving

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54. Bingham, op. cit., p. 190, paraphrasing Bishop Carleton on Divine Right of Tithe.

55. Philip Schaff, Augustus Neander, John Lawrence Von Mosheim, Henry Hart Milman.

tithes grew as the church grew. Much corruption has been found in its system as scholars have also found corruption in the practice of New Testament forms of baptism, the Lord's Supper, and voluntary church membership.

CHAPTER III

PERIOD OF THE IMPERIAL STATE CHURCH

(325-604 A.D.)

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### PERIOD OF THE IMPERIAL STATE CHURCH

(325-604 A.D.)

#### Introductory Material

All phases of doctrine and practice of the Christian Church probably underwent their greatest change and development from the years 325 to 604 A.D., an era which Walker<sup>1</sup> has called the period of the Imperial State Church.

The selection of materials on the subject for this period of church history has not been an easy one. Many references in various works on the title have been found to be untrustworthy. The materials used as a basis for this chapter are largely from primary sources with some use of secondary sources of creditable worth in the field of scholarship. The Nicene and Post Nicene Fathers, First and Second Series, have been used when possible. Some of the material, however, is still in the original language as presented in the voluminous work of Migne. When Migne has been consulted the original language often has been quoted, followed by a comment by this author or a comment from a recognized secondary source. In addition, canons and records of church synods have been used.

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1. Williston Walker, A History of the Christian Church (New York: Charles Scribner's Sons, 1945), p. 112.

Constantine (c. 325 A.D.)

The Emperor Constantine has been discussed in this chapter because of his great influence upon the Christian Church and his complete domination of the first Ecumenical Council of Nicea in 325 A.D. It was under Constantine that the union of church and state was formed--a union which, as a great net, contained within itself points both good and evil. During the reign of Constantine, the church and clergy came into possession of property, both personal and real. "As early as the year 321, Constantine granted the right of receiving the donations and bequests of pious persons."<sup>2</sup> Although on many occasions Constantine gave large sums of money to various churches, there is no record of his collecting or paying tithes. "There is no law of Constantine's now extant that makes express mention of any such thing."<sup>3</sup> He wielded a powerful influence over the church and stressed the importance to the church of securing material wealth. It is interesting to note that he never used his authority to exact tithes from the people. It can be seen that the mandatory paying of tithes as a state or church law did not have its origin with Constantine.

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2. Lyman Coleman, Ancient Christianity Exemplified, p. 228.

3. Joseph Bingham, The Antiquities of the Christian Church, p. 190.

At this point it has seemed fitting to mention the actions of some of Constantine's successors.

But some Laws of this time yet remain, which show that Tenths out of mines and of quarries were paid, both to the Emperor and to the Lord of the soil; as in the ancient state of Rome the Tennants of the Lands of the Empire paid for Rent the Tenth of their corn, whence the Publicans who had hired it were called Decumani, those Laws for the Tenths of Mines and Quarries, were made by Gratian, Valentinian and Theodosus, Christian Emperors, about 380 and show withall that they thought not then of any Tenth of such things, to be given other wise....<sup>4</sup>

The successors of Constantine apparently knew nothing of tithes being paid to any sources other than the customary rent of land which was paid to the state. The tithes mentioned by the Fathers in this period must not have been of great quantities or of wide circulation--else they would have been known by the Roman rulers.

#### Synod of Gangra (c. 350 A.D.)

The exact date of the Synod of Gangra in Asia Minor is uncertain, but it was held around 350. This synod was the first to mention the tithe. The synod censured the Eustathian heretics because they had taken the first fruits and divided them among the saints of their own party. The Synod of Gangra enacted canons seven and eight in denunciation of such a practice.

If any one appropriates to himself the tithes of first fruits (oblations) belonging to the Church, or distributes them outside the Church, that is, to those who

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4. John Selden, A History of Tithe, pp. 39, 40.

are not ministers of the church, without the consent of the bishop, or without being authorized by him, and will not act according to his will, let him be anathema.<sup>5</sup>

If any one gives or receives such offerings without the consent of the bishop, or one appointed by him for the administration of charities, the giver as well as the receiver shall be anathematized.<sup>6</sup>

### The Three Cappadocians (c. 365 A.D.)

Basil of Caesarea, one of the three Cappadocians, who aided in the New-Nicene victory at Constantinople in 381 "appears to have been the first to urge the payment of tithes."<sup>7</sup> Gregory of Nazianzus, a warm associate of Basil, "likewise mentioned the first fruits of the wine press and the floor, which were to be dedicated to God."<sup>8</sup> No reference to a tithe has been found in the writings of Gregory of Nyssa, the third Cappadocian. Evidently these men had no well formulated theory of the tithe as the term and its use seldom appeared in their works. Such references as did occur indicate that tithing was of certain specified products and not of the whole of one's income.

### Hilary of Poitiers (c. 366 A.D.)

Hilary in his Commentary on Matthew gave a direct

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5. Charles Joseph Hefele, A History of the Councils of the Church (Edinburgh: T. and T. Clarke, 1896), Vol. II, p. 330.

6. Loc. cit.

7. Coleman, op. cit., p. 229.

8. Bingham, op. cit., p. 191.

reference to tithing. Hilary, whose life shone like a clear star beside the great champions of the Nicene Creed, cannot be neglected in any discussion of tithing. A free translation of his comment on Matthew 23:23 follows:

He convicts of secret things of the mind and obscure voluntary evil; because they perform the things which the law prescribes in tithes of mint and anise, that they may be esteemed by men as those who fulfill the law. But mercy, and justice and faith, and every thing related to benevolence they have left off, because it is a special voluntary service to man. Because this tithing of herbs, ought not to be left off: moreover, this ought to be performed, that we having served in every respect may satisfy faith, justice and mercy, not by an imitation of serving but by truth of restraining by words of the will. And because it is less of an offering, to omit the tithing of herbs rather than the duty of benevolence; it ridicules the diligence of them in cultivating plants, whose neglect is in swallowing camels, who clearly evade light sins and gulp down the heavy sins.<sup>9</sup>

It is clear that Hilary placed emphasis upon justice and mercy but looked upon tithes as being obligatory, though not by any church law. This view is continued with elaboration in his comment on Psalm 119.<sup>10</sup>

Epiphanius (c. 370 A.D.)

Epiphanius, Bishop of Salamis in Cyprus, expressed more fully the attitude of the East concerning the matter of tithes than did the Cappadocians. In his Against Heresies

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9. Hilarii, Commentaries in Matthaum, Chapter XXIV, J. P. Migne, Patrologiae Latina, Vol. 9.

10. Hilarii, Tractatus in CXVIII Psalmum, Migne, op. cit., Vol. 9 [In Migne Psalm CXVIII corresponds to Psalm 119].

(also called Panarion) he said:

When Moses, the legislator, having received the command divinely established the whole law as has been written at the end of the Book of Deuteronomy published curses; not only to those which pertain to the celebration of the Passover but even those pertaining to circumcision, to tithes, and to oblations. For this reason while they [the Jews] shun one kind of curse, they engage themselves in several others. Indeed thou ought to be accursed who have never been circumcised, further never paid tithes, never been to Jerusalem to leave an offering of any value. 11

Epiphanius argued that tithing was no more binding upon Christians than was circumcision. But it is known that tithes were paid in the Eastern Church in the time of Epiphanius and that he looked upon the giving of them as a noble practice,<sup>12</sup> almost as a command as seen above.

Jerome (385 A.D.)

Jerome is remembered by students of sacred history for his translation of the Latin Vulgate. In his Letter to Nepotian, he discussed the tithe in his commentary on the clergy and its duty.

I, if I am the portion of the Lord, and line of his heritage, receive no portion among the remaining tribes; but like the Priest and the Levite, I live on the tithe, and serving the altar, am supported by its offerings. Having food and raiment, I shall be content with these, and as a disciple of the Cross shall share its poverty.<sup>13</sup>

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11. Epiphanius, Adversus Haeresis, Lib. II, Tome I, Migne, Patrologie Graeca, Vol. 41.

12. Henry Lansdell, The Sacred Tenth (London: Society for Promoting Christian Knowledge, 1906), p. 218.

13. Jerome, Letter to Nepotian, Nicene and Post-Nicene Fathers, Second Series, Vol. I, p. 91.

Jerome was comparing the Christian clergy with the Jewish priesthood and believed that the clergy was due the tithe. The exact amount of the "tithe" money given to the clergy is uncertain; evidently it was a paltry sum as Jerome was provoked to say that he would "share its poverty."

A more complete attitude on the tithe is found in his comment on Mal. 3:10.

What we have said of tithes and first-fruits, which of old used to be given by the people to the priests and Levites, understand also in the case of the peoples of the church, to whom it has been commanded to sell all they have and give to the poor and follow the Lord the Saviour...If we are unwilling to do this, at least let us imitate the rudimentary teaching of the Jews so as to give a part of the whole to the poor, and pay the priest and Levites due honour. If anyone shall not do this he is convicted of defrauding and cheating God.<sup>14</sup>

Jerome said that Christians should give all to God; but if for some reason they did not, at least they should imitate the Jewish practice by giving a tithe for the support of the poor and ministers. His bold language spoke in terms that could not be misunderstood when he said, "If anyone shall not do this he is convicted of defrauding and cheating God."

Ambrose (c. 374 A.D.)

Ambrose, Bishop of Milan, gave two fruitful references to the tithe. Both of these were parts of sermons preached

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14. Jerome, Malachi 3:10, quoted by Smith and Cheatham A Dictionary of Christian Antiquities, p. 1964.

by this eloquent man.

God has reserved the tenth part to himself, and therefore it is not lawful for a man to retain what God has reserved for Himself. To thee He has given nine parts, for Himself He has reserved the tenth part, and if thou shalt not give to God the tenth part, God will take away from thee the nine parts.<sup>15</sup>

This passage obviously needs no comment; as here Ambrose, with great perspicuity, preached that the tithe was due to God. Zealously, he urged that the Christians give the tithe lest God should become displeased and take away the nine tenths. Because Ambrose held this view of the tithe, Selden classed him as a supporter of the jure divino theory. It must be remembered, however, that he (Ambrose) was voicing his own opinion alone, not that of the church or state.

Again, in a sermon on Ascension Day, Ambrose said, "A good Christian pays tithes yearly to be given to the poor." From this quotation it can be gathered that he was interested in the poor--an interest that probably had been created by his reading the New Testament and the earlier Fathers. Prior to this time the ministry had not become rich but had used most of its available income for benevolent causes. Ambrose's intense zeal to aid charitable projects caused him to melt the communion plate of the Milan Church and to use the precious metal to redeem captives. When the Arians objected to such

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15. Ambrose, Sermon 34, quoted by Smith and Cheatham, loc cit.

action, Ambrose answered in a most eloquent apology in which he argued that the true worth of redeemed souls far overbalanced the material wealth which might be stolen by sacrilegious men.<sup>16</sup>

Chrysostom (c. 375 A.D.)

Chrysostom, the Demosthenes of the East and contemporary of Ambrose and Jerome, had two important passages which have direct bearing on the subject under discussion.

The first stated:

They [Jews] gave tithes, and tithes again upon tithes for orphans, widows and strangers; whereas some one was saying to me in astonishment at another, 'Why, such an one gives tithes.' What a load of disgrace does this expression imply, since what was not a matter of wonder with the Jews has come to be so in the case of the Christians? If there was danger then in omitting tithes--think how great it must be now.<sup>17</sup>

Chrysostom believed that the Jews were liberal givers to benevolent causes and that tithes were common among them. In his day a tither had become an oddity. He admonished Christians to return to giving tithes as there was ever present danger in omitting this practice.

The second reference of Chrysostom was his comment on Matthew 5:20, "For except your righteousness shall exceed the righteousness of the Scribes and Pharisees, ye shall not enter into the kingdom of Heaven." Chrysostom's words read:

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16. Bingham, op. cit., p. 193.

17. Chrysostom, Homily IV on Ephesians, Nicene and Post-Nicene Fathers, First Series, Vol. XIII, p. 69.

So that though thou give alms, but not more than they, thou shalt not enter in. And how much did they bestow in alms? one may ask. For this very thing, I am minded to say now, that they who do not give may be roused to give, and they that give may not pride themselves, but may make increase of their gifts. What then did they give? A tenth of all their possessions, and again another tenth, and after this a third, so that they almost gave away the third part, for three-tenths put together make up this. And together with these, first fruits, and first born and other things beside, as for instance, the offerings for sins, those for purification, those at feasts, those in the jubilee, those by the cancelling of debts, and the dismissals of servants, and the lendings that were clear of usuary. But if he who gave the third part of his goods, or rather the half (for those being put together with these are the half), if then he who is giving the half, achieves no great thing, he who doth not bestow as much as the tenth, of what shall he be worthy.<sup>18</sup>

Continuing his discourse he said:

For nothing else do I hear you saying everywhere, but such words as these: 'Such a one has bought so many acres of land; such a one is rich, he is building.' Why dost thou stare O man, at what is without? Why doest thou look to others? If thou art minded to look to others, look to them that do their duty, to them that approve themselves, to them that carefully fulfill the law, not to those that have become offenders, and are in dishonor.<sup>19</sup>

Chrysostom felt that giving in itself brought no great spiritual blessing to the donor. Furthermore, he felt that where giving was not practiced with liberality the giver's mind soon became entangled with material matters. He believed that the giving of the tithe was a fulfilling of the law;

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18. Chrysostom, The Gospel of Matthew, Homily LXIV, paragraph 4, Nicene and Post-Nicene Fathers, First Series, Vol. X, pp. 395, 396.

19. Ibid., paragraph 5.

however, he did not make clear his definition of "law."

The ardor of voluntary giving abated when lands and possessions were settled upon the church. The laity became engrossed in their own activities and began to spend the greater part of their incomes for their own benefit. Giving to the church no longer was foremost in the mind of the average Christian. As a result of this general negligence of giving, the church began to suffer financially and soon sank to its worst economic condition since the New Testament era. In order to sustain the church and its activities, the ministers were forced to submit to the secular business of buying and selling for profit. Because of his fear that the poor of the church might starve, Chrysostom exhorted all the Christians to return to their ancient liberality of oblations in order that the needs of the poor and of the clergy might be met adequately.

In his Homilies on Acts, he expressed the thought that when men gave with their primitive zeal, the gifts were larger and more acceptable to God than were the returns that came from lands and possessions of the church. Chrysostom even favored the practice of the Christians having all things common as had been the custom of the early church. To uphold his view, he gave as an illustration the well being of those in the monasteries who observed such a policy.<sup>20</sup>

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20. Selden, op. cit., pp. 34, 35.

He believed tithing was a fulfilling of Old Testament law--yet, in his day, the Christians should not need a law, as set forth by a church council or state legislation, to compel them to give. Chrysostom greatly influenced the thinking of the Eastern Church concerning the tithe. Evidence of the effect of his teaching can be seen in the Eastern Church even till today, as it has never enacted church law that made tithing compulsory.<sup>21</sup>

Augustine (c. 400 A.D.)

Augustine probably was the most dynamic character of the church between Paul and Gregory the Great. His writings have influenced both Roman Catholic and Protestant thinking. He is remembered particularly for his Confessions and The City of God. In addition to these he wrote voluminously in many fields, and some of his sermons rank among the greatest of all times. His words on the tithe therefore must be given a prominent place in this study.

Majores nostri ideo copiis omnibus abundabant, quia Deo decimas dabant, et Caesari censum reddebant. Modo autem quia decessit devotio Dei, accessit indicitio fisici. Nolumus partiri cum Deo decimas, modo totum tollitur. Hoc tollit fiscus, quod non accepit Christus.<sup>22</sup>

In the above quotation, Augustine said that tithes were paid before his time and complained of the present non-payment of

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21. Coleman, op. cit., p. 229.

22. Augustine, Homily 48, quoted by Bingham, op. cit., p. 190.

them. He stated that the forefathers prospered in everything because they gave the tenth to God and paid tribute to Caesar; furthermore, in the same sermon he said that the taxes of the state had been raised because the Christians' devotion to God had diminished. Since the people did not give God His part, He took away the whole.

Augustine, following Jerome, believed that Jesus not only wanted tithes given but also wanted the Christians to sell their possessions and give to the poor. This idea was not a mere whim. He set a personal example before his fellow Christians when he sold his father's estate at Tagaste and gave the whole of the proceeds to the poor.<sup>23</sup> If the Christians, however, would not follow the example of Jesus, Augustine said that they should at least imitate the Jews by giving the tithes. His own words showed his attitude:

...Cut off then and prune off some fixed sum (for Christ's treasury) either from thy yearly profits or thy daily gains, else thou seemest as it were to give of thy capital, and thy hand must needs hesitate, when thou puttest it forth to that which thou hast not vowed. Cut off some part of thy income; a tenth if thou chooseth, though that is but little. For it is said that the Pharisees gave a tenth; 'I fast twice in the week, I give tithes of all that I possess.' And what saith the Lord? 'Except your righteousness exceed the righteousness of the Scribes and Pharisees ye shall not enter into the kingdom of heaven.' He whose righteousness thou oughtest to exceed, giveth a tenth: thou givest not even a thousandth. How wilt thou surpass him whom thou

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23. Lansdell, op. cit., p. 187.

matchest not?<sup>24</sup>

Augustine plainly taught here that the donor could choose to give the tithe or not, but Christians should go beyond the tithe as it was "but little." He held to this view throughout his writings but was stronger in his appeal to Christians in his comments on New Testament passages as was shown in the following extract from a sermon based on Matthew 19:

...Let us give a certain portion of it. What portion? A tenth? The Scribes and Pharisees give tithes; lest haply thou shouldest think thou art doing any great thing in breaking thy bread to the poor; and this is scarcely a thousandth part of thy means. And yet I am not finding fault with this; do even this. So hungry and thirsty am I, that I am glad even of these crumbs. But yet I cannot keep back what He who died for us said whilst He was alive. 'Except your righteousness exceed the righteousness of the Scribes and Pharisees, ye shall in no case enter into the kingdom of heaven.' He does not deal softly with us; for He is a physician. He cuts to the quick...the scribes and Pharisees gave the tenth. How is it with you? Ask yourselves. Consider what you do, and with what means you do it, how much you give, how much you leave for yourselves; what you spend on mercy, what you reserve for luxury.<sup>25</sup>

The above passage was Augustine's earnest appeal to Christians to give in view of what Christ had given for them. He nowhere spoke of legalism in Christian giving; instead he talked of a spontaneous giving based on Christian love for Christ. Again Augustine said:

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24. Augustine, Psalm CXLVIII, Nicene and Post-Nicene Fathers, First Series, Vol. VIII, p. 668.

25. Augustine, Sermon XXXV, Nicene and Post-Nicene Fathers, First Series, Vol. VI, pp. 367-368.

Give alms, and 'behold all things are clean unto you.' Let us carefully consider this, and peradventure He Himself explains it. When He has spoken thus, doubtless they thought that they did give alms. And how did they give them? They tithed all they had, they took away a tenth of all their produce, and gave it. It is no easy matter to find a Christian who doth as much. See what the Jews did. Not wheat only, but wine, and oil; nor this only, but even the most trifling things, cummin, rue mint and anise in obedience to God's precept, they tithed all; put aside, that is, a tenth part and gave alms of it...They mocked Him within themselves as He spake thus, as if to men who did not give alms. The Lord knowing this, immediately subjoined, 'But woe unto you, Scribes and Pharisees, who tithe mint, and cummin, and rue, and all herbs.'... Doubtless these tithes are your alms; yea even the minutest and most trifling of your fruits do ye tithe; 'Yet ye leave the weightier matters of the law, judgment and charity.' Mark. Ye have 'left judgment and charity,' and ye tithe herbs. This is not to do alms. 'These', saith He, 'ought ye to do, and not to leave the other undone.' Do what? 'Judgment and charity, justice and mercy' and 'not to leave the other undone.' Do these but give preference to the others.<sup>26</sup>

In the above sermon, Augustine spoke of tithes as needful but argued that justice and mercy, judgment and charity should be given preference. To him the meaning of the tithe was an exact ten percent "...put aside, that is, a tenth part...."

Again Augustine said:

Christ saith to them, [Pharisees and Scribes] 'I know that ye do this, "ye tithe mint and anise, cummin and rue"; but I am speaking of another alms; ye despise "judgment and charity." In judgment and charity, give alms of thine own soul.' What is 'in judgment'? Look back and discover thyself; mislike thyself, pronounce judgment against thyself. And what is charity? 'Love the Lord God with all thy heart, and with all thy soul, and with all thy mind; love thy neighbour as thyself';

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26. Augustine, Sermon LVI, Nicene and Post-Nicene Fathers, First Series, Vol. VI, pp. 435, 436.

and thou has done alms first to thine own soul, within thy conscience. Whereas if thou neglect this alms, give what thou wilt, give how much thou wilt; reserve of thy goods not a tenth, but a half: give nine parts, and leave but one for thine own self: thou doest nothing, when thou doest not alms to thine own soul, and art poor in thyself...<sup>27</sup>

Thus Augustine, saint and scholar of renown among the post-Nicene Fathers, believed that tithes should be given to God; but, no matter how great a sum was given, the deed within itself would profit the giver nothing unless he observed the teachings of Jesus. To him tithes were mere outward pomp unless followed by true heart service to God and to fellow men.

Cassian (c. 410 A.D.)

Cassian was a well read and widely travelled man of his day. His acquaintance with, and knowledge of Egyptian monasticism is of great value to students of church history today. It was he who "tells us that in Egypt many persons offered tithes and first-fruits to the famous old man, Abbot John."<sup>28</sup> Cassian's own words said:

To this blessed John then the aforesaid young man had come in the eagerness of his pious devotion, bringing gifts of piety among other owners who were eager to offer tithes and first-fruits of their substance...<sup>29</sup>

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27. Ibid., p. 436.

28. Smith and Cheatham, op. cit., p. 1964.

29. Cassian, The First Conference of Abbot Theonas, Chapter I, Nicene and Post-Nicene Fathers, Second Series, Vol. XI, p. 503.

The above statement is the earliest record of the gift of tithes to a monastery.

"For indeed by the Lord's command tithes were consecrated to the service of the Levites, but oblations and first-fruits for the priests..."<sup>30</sup> In this writing Cassian showed that tithes and first fruits were not to be regarded as legally due for the righteous, who were no longer under law, but that Christians should try to do much more than the law required.

Cassian said<sup>31</sup> that he held the standard which Christ set--that Christians should not only pay the tithes, but should also sell their possessions and follow Him.

As he told of his conference with Abbot Theonas, Cassian quoted Theonas thus:

And so, while we are commanded to offer tithes of our substance and all our fruits, it is much more needful for us to offer tithes of our life and ordinary employments and actions, which certainly is clearly arranged for in the calculation of Lent. For the tithe of the number of all the days included in the revolving circle of the year is thirty-six days and a half. But in seven week, if Sundays and Saturdays are subtracted, there remain thirty-five days assigned to fasting. But the addition of Easter Eve when the Saturday's fast is prolonged to the cock-crowing at the dawn of Easter Day, not only is the number of thirty-six days made up, but in regard to the tithe of the five days which seemed to be over, if the bit of the night which was added be taken into account nothing will be wanting to the whole sum.<sup>32</sup>

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30. Ibid., Chapters III and V.

31. Ibid., Chapter VII.

32. Ibid., Chapter XXV.

Theonas evidently looked upon tithing in a mystical or figurative sense. His allegorical interpretation of the use of the tithe of time, though of little historical value, is very fascinating. This reference to tithing of time for Lent has been placed here as this was the first time it was used in the Christian Church. However, the idea of giving a tenth of time will occur again as an obligation under Gregory the Great.

Isidore of Pelusium (c. 450 A.D.)

In writing to Count Hermino Isidore said:

καλῶς τὸν κύριον τιμᾶς, ἡμῖν τῷ καρπῶν  
ἀπαρχόμενος, καὶ δεκατῶν τὴν εὐφορίαν τῆς γῆς  
σου τῷ διδόντι. Ἦν πολλοῖς ἔξεις καιροῖς τῶν  
μὲν τῶν ἐν χρείᾳ σοι φυλάττουσαν τὴν  
αὐτάρκειαν, μετὰ ταῦτα δε τὴν  
αἰώνιον εὐφρούσουσαν παρέχουσαν. <sup>33</sup>

Here Isidore told him that he had done great honor to the Lord by paying the first fruits and tithes and would, as a reward, enjoy much prosperity here and inherit eternal happiness hereafter. The statement is self explanatory in meaning. The influence upon Hermino would be tremendous. He would resolve to tithe more conscientiously since he had learned that tithing brought earthly prosperity and heavenly happiness. In this

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33. Isidore of Pelusium, Book I, Epistle 317, Migne, Patrologiae Graeca, Vol. 78.

writing, Isidore gave the strongest statement concerning the value and rewards of giving the tithe that had thus far appeared in the history of the Christian Church.

Caesarius of Arles (c. 490 A.D.)

Caesarius, Archbishop of Arles, believed that everything the Christian possessed came from God; therefore, tithes could not belong to the Christian but belonged to the church. In proving that Christians ought to give to the poor he cited Leviticus 14 and 27. The views he presented in his comments on these chapters contain very little originality of thought, as he had relied heavily upon the opinions of Augustine.<sup>34</sup> Caesarius, however, went further than Augustine in that he thought Christ included His own disciples when He said of tithing, "These ought ye to have done."<sup>35</sup> To him the clergy was as obligated to pay the tithe as was the laity.

Eugippius and Severinus (c. 500 A.D.)

Eugippius was the assistant of Severinus, the so-called "Apostle of Noricum" who went to Pannonia. In Pannonia, Severinus taught asceticism and led his converts to give the tithe.<sup>36</sup> Eugippius was influenced greatly by the teachings

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34. Caesarius of Arles, de Eleemos, Homily 2, quoted by Smith and Cheatham, op. cit., p. 1965.

35. Lansdell, op. cit., p. 193, and Matthew 23:23.

36. Lansdell, op. cit., p. 218.

of his master and as a tribute to him wrote Vita St. Severinus in which he expressed the views of Severinus. When a famine visited the land, it was thought to be punishment because the people had neglected the paying of tithes.<sup>37</sup> This statement inferred that Severinus believed that tithing carried a distinct material blessing, while the negligence of tithing brought disaster.

Anastasius Sinaita (c. 540 A.D.)

Anastasius, priest and monk of a monastery on Mount Sinai and later Patriarch of Antioch, is remembered for his Questions and Answers on scripture. In this writing he asked, "Quantam bonorum suorum mensuram debet quispiam Deo offerre?"<sup>38</sup> which means, "What proportion of goods ought a man to offer God?" The answer to his rhetorical question stated, "If he who gives a half [referring to Zacchaeus] does no great thing, what will be the worth, or estimate, of a man who does not even proffer the tenth?"<sup>39</sup> Anastasius gave his answer in reference to Zacchaeus<sup>40</sup> and his interview with Jesus. He pleaded for more than the tithe but did not speak of it in terms other than voluntary and free will, as no church law had yet made it binding upon the Christians.

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37. Smith and Cheatham, loc. cit.

38. Anastasius Sinaita, Questions and Answers, Question XIII, cited in Smith and Cheatham, op. cit., p.1965.

39. Loc. cit.

40. Luke 19:2.

Second Synod of Macon (585 A.D.)

Of great significance in the period of the Imperial State Church was the Second Synod of Macon. It may be called a French general council.<sup>41</sup> This synod, eager to do away with the causes of decay in the church, emphasized that the divine laws<sup>42</sup> had commanded the payment of tithes in order that the clergy might be left free to perform their sacred duties.

The fifth canon stated:

The old law, to pay tithes to the Church, is widely neglected, and must therefore be enjoined afresh. The tithe is to be expended for the use of the poor (also of the clergy), and for the redemption of prisoners.<sup>43</sup>

The most important word on the tithe from 325-604 A.D. was then given: "Whosoever obstinately refuses it is forever excommunicated."<sup>44</sup> The above statement was only an ecclesiastical law, and no mention had yet been made of any enactment by the state.<sup>45</sup> A discussion of such an enactment (during the time of Charlemagne) has been dealt with in Chapter IV.

Gregory the Great (c. 600 A.D.)

The final voice consulted for this period has been that of Gregory the Great, pope from 590-604 and considered to be

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41. Hefele, op. cit., Vol. IV, p. 406.

42. Laws of the Old Testament evidently used to compare Old Testament priesthood with New Testament ministry.

43. Hefele, op. cit., Vol. IV, p. 407.

44. Loc. cit.

45. Coleman, op. cit., p. 229.

one of the most influential and dynamic men that the Catholic Church has ever produced. The tithe, in his day, was a vital matter; though he made no direct mention of the Synod of Macon (585), he surely alluded to it when he said, "Unde, fratres charissimi, sicut offerre in lege jubemini decimas rerum (Levit. XXVII, 30, sec.) ita ei offerre contendite it decimas dierum..."<sup>46</sup> Gregory evidently held that tithes were demanded by church law. In speaking of the tithe of days, perhaps he was relying upon the work of an earlier writer, Cassian, to whom reference has been made in this chapter.

Gregory's desire was that tithes be a means of aiding the poor. It was recorded of him that, "so earnest was he in his care of the poor, that on one occasion he grieved for days upon hearing that a man had died of starvation in Rome; and accused himself of being his murderer."<sup>47</sup>

So it has been shown that, although Gregory believed the tithe to be due by church law, he did not want to use the revenue for the exclusive purpose of enriching the church. Instead, he said that the tithe should be used for: (1) the bishop, (2) the clergy, (3) the poor, and (4) the repairs of churches.<sup>48</sup>

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46. Gregory, Homily XVII on the Gospels, Book I, Migne Patrologiae Latina, Vol. 76.

47. Lansdell, op. cit., p. 190.

48. Ibid., p. 251.

### Summary

During the period of the Imperial State Church, the use of tithes grew widely. The union of church and state under Constantine gave to the Christian Church the standing of a religio licita and also the right to receive legacies. He (Constantine) saw to it that churches were given money.

When the persecution of the Christians ceased under Constantine, many became Christians because of the protection they received; as a result, they knew little of the teachings of Christ and the meaning of vital spiritual religion. Their giving naturally was not as generous as had been that of the Christians who were willing to serve Jesus even unto death. Hence, the offerings which in the ante-Nicene period are believed to have exceeded the tenth, now in the period of the Imperial State Church fell far below the tenth. During this period, a tendency toward legalism in all phases of Christianity grew, chiefly because of the church and state liaison. The trend in giving was more and more toward legalism which was stronger in the West than in the East.<sup>49</sup> The tithe in this period was never made compulsory by state law and was made obligatory by church law only toward the close of this period (Synod of Macon).

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49. Coleman, op. cit., p. 229.

The final word of this chapter is that the tithe still meant a mathematical tenth. The enthusiasm with which the early Christians had given the tenth (and in many cases much more than the tenth) had abated. Because of this faded interest, the Fathers zealously plead for a return to the former cheerful and liberal giving. Since their pleadings were unheeded, the Fathers had to employ other means for securing money for the churches. They were instrumental in having laws enacted to compel the people to give tithes.

CHAPTER IV

THE EARLY MIDDLE AGES TO THE CLOSE OF THE  
INVESTITURE CONTROVERSY  
(604-1122 A.D.)

## CHAPTER IV

### THE EARLY MIDDLE AGES TO THE CLOSE OF THE INVESTITURE CONTROVERSY (604-1122 A.D.)

#### Introductory Material

As it is related to the giving and receiving of tithes, the period of church history from Gregory the Great to the close of the investiture controversy can be called one of transition. The use of tithes began to spread into northern Europe during this period as the church made great missionary advances in that region. The state (during Charlemagne's reign) enacted laws forcing the collection of tithes. From about 604 to 775 A.D. tithes were still thought to be voluntary though more widespread than in the period of the Imperial State Church. Even the action of the Synod of Macon does not appear to have been enforced and became obsolete in its own province.<sup>1</sup> In this chapter it has been shown chronologically how the use of the tithe developed from custom with ecclesiastical sanction to a practice made obligatory by the state.

#### Marculphus (650 A.D.)

Marculphus, who lived under King Clovis II about the

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1. Smith and Cheatham, A Dictionary of Christian Antiquities, p. 1965.

year 650, made a collection of all legal documents and grants that were related to the land. Among the collection can be found many donations, "wherein lands and other profits were given to this or that church," but never did he mention that the churches received the gifts of tithes.<sup>2</sup> Evidently the custom of tithing was not widespread in the days of Marculphus.

Bede (700 A.D.)

The tithe moved with the church. Christianity may have spread to the British Isles shortly after the death of Christ, but it was not until around 600 A.D. that Christianity became a great force in the Isles. In Bede's Ecclesiastical History of England was found the first mention of tithes in the British Isles (around 700). In this history, Bede recorded the story of St. Cuthbert telling the anchorite Herbert that his death was at hand (687 A.D.).

Afterwards Eadbert (Herbert) was consecrated a man renowned for his knowledge in the Divine writings, as also for keeping the Divine precepts, and chiefly for almsgiving, so that according to the law, he every year gave the tenth part, not only of four-footed beasts but also of all corn and fruits, and also of garments, to the poor.<sup>3</sup>

The above story indicated that Herbert believed that

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2. John Selden, A History of Tithes, p. 50.

3. Bede, Ecclesiastical History of England (London: George Bell and Sons, 1903), Book IV, Chapter 29, edited by J. A. Giles, op. cit., p. 230.

the tenth (tithe) was due by law, evidently the Mosaic law as no record has been found of such a church law in England at that time. The tithe meant ten percent of all livestock and produce. Since there was no mention made of money, this particular situation must have been a rural parish where the tithe was given in kind.

Egbert (c. 750 A.D.)

Egbert, Archbishop of York, mentioned tithes in numbers 4, 5, 99, and 100 of his Exceptions. In number 4 the priest was exhorted to instruct his people to pay tithes of all their property. In number 5 the priests were to receive the tithes and record the names of those who gave them. The tithes were to be divided into three parts: for church repair, for the poor, and for the clergy. Number 99 mentioned the Mosaic Law as a basis for giving the tithe. In number 100 Egbert quoted a passage from Augustine which exhorted the people to pay a tithe from all sources of income.<sup>4</sup> From Egbert's testimony it can be concluded that tithes were expected, but no penalty was placed upon those who failed to contribute them.

Charles Martel (c. 735 A.D.)

Charles Martel is probably best remembered for his great victory over the Saracens at Tours in 732 A.D. In this thesis, however, he has been remembered for his so-called

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4. Smith and Cheatham, loc. cit.

squandering of church tithes. In Selden's day (c. 1618) the story was told that Charles Martel took away the tithes with which the churches had been endowed and gave them to the laity. The said tithes were reported to have been restored at a later time to the churches by the Synod of Ratisbon in 742 A.D.<sup>5</sup> Selden said that the claims to such a story could not be substantiated. "He [Martel] was indeed a robber of the Church: but he is not mentioned by any old author of credit to have meddled with tithes."<sup>6</sup> Selden also reported that Boniface, Archbishop of Metz, complained of Martel's taking possessions from the church and giving them to laymen as rewards for their military services against the Saracens. Another "fiction" recorded by Selden stated that Eucherius, Bishop of Orleans, in a vision saw Martel damned for the destruction of church property. After Martel's death his reputation grew to such proportions that the curious people decided to enter his tomb in quest of some relic. Instead of finding a relic the searchers found a dreadful serpent. "The first author of this hobgoblin story seems of like credit with him, whoever he was, that first published that the taking of tithes was Martel's chief sacrilege."<sup>7</sup> There is no proof that tithes were widespread

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5. Selden, op. cit., p. 51.

6. Loc. cit.

7. Loc. cit.

in the day of Martel. Thus Selden concluded that since tithes were not universal, it could not be justly stated that stealing them was Charles Martel's chief sin.<sup>8</sup>

Pippin (c. 750 A.D.)

Pippin, named by Pope Stephen II "Patrician of the Romans" and known to students of church history as the originator of the "States of the Church," had a tremendous influence upon both church and state for centuries. He gave a greater reverence to the church than had Martel. "In A.D. 742 Pippin confirms to the abbey of Fulda all grants of tithes past or future; and in A.D. 750 gives to the church of St. Monan a tithe of the land."<sup>9</sup> Taking the above statement as a basis for a conclusion, it has been difficult to define clearly Pippin's view of the tithe. He must have recognized that the giving of tithes was proper in his day as he ordered tithes given to both a church and a monastery.

Charlemagne (800 A.D.)

Charlemagne, crowned by Pope Leo III on Christmas Day 800, exercised greater authority in matters of church and state than any temporal ruler had done since Constantine. To Charlemagne the dream of Augustine's The City of God seemed to have come true because an unusually harmonious

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8. Loc. cit.

9. Smith and Cheatham, loc. cit.

relationship between the pope and the emperor existed. Charlemagne set what was to become more or less the pattern for the tithe up to the time of the Reformation. The evils that appeared in the tithing system in the Later Middle Ages were not anticipated by Charlemagne; yet it was under his leadership that the tithe received its first legal approval by the state. The tithe had received sanction by the church at the Synod of Macon in 586 (ante p. 58). Charlemagne completed the work that was begun by Pippin in matters of tithes "by making tithe from the land universal throughout his dominions."<sup>10</sup> Charlemagne found a different situation prevailing in his empire than that which had prevailed during Constantine's reign. Under Constantine's influence the church began to secure lands and property, and by the time of the Franks much of the land was dominated by the church through the parish system. "At what time parochial tithes were separated from the mother church and affixed to the parish church does not appear."<sup>11</sup> The system of the parish was in vogue in France by 500 and in England by 800. But still the tithe was distributed by the bishop rather than by

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10. J. R. Tanner, C. W. Previte-Orton and Z. N. Brooke, editors, The Cambridge Medieval History (Cambridge: University Press, 1932), Vol. VII, p. 374.

11. Smith and Cheatham, op. cit., p. 1966.

the priests. Evidently by the time of Charlemagne, the parish was separated from the mother church, because tithes were required of the people for the support of the parish priest and parish work.<sup>12</sup>

Charlemagne inherited a peculiar situation from his grandfather, Charles Martel. He found most of the church land temporarily in hands of the soldiery because:

When in disastrous times, Charles Martel granted out Church lands on military tenure to soldiers whom he could not otherwise remunerate, he softened the blow to injured bishops and monasteries by charging what has hitherto been their own land with a payment of two-tenths, to its former holders. They were to receive one-tenth, and also one-ninth of the remaining nine parts. It was a purely secular arrangement, based on the familiar payment of a tenth, but it was paid to the clergy and in thought came to be associated with the doctrine of clerical right to tithe, to which precision was given by this specific charge upon land.<sup>13</sup>

Charlemagne, like Charles Martel, was not successful in securing from the soldiery voluntary donations for the church. Because of the lack of funds, it seemed that Christianity would be lost before support could be secured for ministers, churches, and teachers.<sup>14</sup> The reason becomes apparent for

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12. Henry K. Rowe, History of the Christian People (New York: The MacMillan Company, 1931), p. 171.

13. Tanner, Previte-Orton and Brooke, loc. cit.

14. Montesquier, The Spirit of the Laws, Vol. II, quoted by Babb, The Law of the Tithe, pp. 142-143.

Charlemagne's establishment of the tithe system by compulsory state law.

No one questioned but that the clergy opened the Bible before Charlemagne's time, and preached the gifts and offerings of Leviticus...but before the prince's reign, though the tithes might have been preached, they were never established.<sup>15</sup>

Many capitularies of Charlemagne refer to the tithe but reference in this thesis has been made only to a number sufficient to prove Charlemagne's idea of tithes. "In A.D. 778, Charles the Great ordered tithes paid throughout his kingdom (Capit. V. 123); payment is to be enforced by excommunication or by the civil magistrate (V46)."<sup>16</sup> This reference was the first of its kind in the history of the church. Tithes were required by law, and any offender of the law was to be excommunicated by order of the church or a civil magistrate. So a situation was created that was to bring about a greatly complicated system of church finance in the Later Middle Ages.

Charlemagne considered himself master of the church by virtue of being crowned by Pope Leo III. He often controlled the elections of bishops and archbishops and frequently appointed them to their offices. He exercised the

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15. Loc. cit.

16. Smith and Cheatham, loc. cit.

right of calling ecclesiastical councils, presided over them, signed the decisions and decrees, and thus made all action valid. The church under Charlemagne had no independent power of legislation; the clergy as well as laymen were subject to the laws of the empire. So little could be said and less done when, "Karl (Charlemagne) was the first to make the payment of tithes obligatory. During the first seven centuries of the church, the tithe was practically unknown."<sup>17</sup> The writers of the above statement must have meant that the tithe was unknown from a legalistic standpoint, and from a civil standpoint the tithe arose under the Karlings. Even in the day of the Franks:

The tithe was at that time only the traditional and customary rent paid for the use of lands. Karl tried to make this payment binding on the lands which he conquered, especially on the Saxons. This tenth was paid for the support of the Church and this fact brought about a change in the conception of it. It was then identified with the tithe of the Old Testament, and in time made compulsory throughout all Christian countries. From being itself only the rent paid for the use of the lands leased from the church it came to be a tax levied for the support of the church on all Christians.<sup>18</sup>

Another view of the tithe appeared in this period.

To begin with only the products of the field were tithed, but soon, as we may see from the synod of Pavia (850 c. 17), all income, from whatever source, had to pay its dime. The new revenue at first went in its

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<sup>17.</sup> Oliver J. Thatcher and Ferdinand Schwill, Europe in the Middle Ages (New York: Charles Scribner's Sons, 1896), p. 137.

<sup>18.</sup> Loc. cit.

entirety to the parish church, but subsequently to the tenth century we find the Councils decreeing that a part of it shall be set aside for the bishops; this part is defined by the synod of Auch in Gascony (1068) as one-fourth.<sup>19</sup>

This one fourth was to come from the one tenth received by the parish.

In 779 Charlemagne set forth in a Capitulary, "De decimus, Ut unusquisque suam decimam donet, adque per iussionem episcopi disponentur."<sup>20</sup> Here was a command for the people to give tithes which were to be dispensed by the bishop. This was one of Charlemagne's early Capitularies. It referred to tithes being given in France and showed that the bishop still held a firm hand on the income from the tithe. The Council of Frankfort (794 A.D.) stated that all were to pay tithes as misfortune had befallen the people because of their neglect of them. "...Et omnis homo ex sua proprietate legitimam decimam in annon (an. 779) quo illa valida famis inrepsit, ebullire vacuas oncoas a daemonibus davaratas, et voces exprobrationis aubitas."<sup>21</sup> This passage stated that the infernal spirits that had devoured the grain

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19. F. X. Funk, A Manual of Church History (London: Kegan Paul, Trench, Trubner and Company, 1913), p. 286.

20. Charlemagne, Capitulare Francicum, No. 7 Migne, Patrologiae, Series Latina, Vol. 97, p. 129.

21. Charlemagne, Capitulare Francofurtense, No. 25 Migne, Ibid., p. 193.

had been heard to reproach all who had not given the tithe. As a consequence of such an incident, it was ordained that those who had seized church lands should pay the tithes. From this action, soon would come the inference that the obligation extended to all people.

Charlemagne's project did not succeed at first, for it seemed too heavy a burden. The payment of the tithes among the Jews was connected with the plan of the foundation of their republic; but here it was a burden quite independent of other charges of the establishment of the monarchy. We find by the regulations added to the law of the Lombards the difficulty there was in causing the tithes to be accepted by the civil laws; as for the opposition they met with before they were admitted to the ecclesiastic laws, we may easily judge of it from the different canons of the councils.<sup>22</sup>

The above passage becomes more weighty when Alcuin's testimony has been added. About 795 Alcuin, the great schoolman under Charlemagne, wrote to Charlemagne concerning the collection of tithes from the newly conquered Huns and Saxons. Alcuin, in Epistle VII, urged upon Charlemagne the inexpediency of exacting tithes from them until they were stronger in the Christian faith. Alcuin said tithes were not known among them as among "settled Christians."<sup>23</sup> It would have been unwise for Alcuin to have spoken of omitting tithes had they generally been regarded as jure divino.

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22. Montesquier, loc. cit.

23. Selden, op. cit., p. 70

Alcuin again wrote to the Emperor, "The Emperor should himself consider, whether the apostles, instructed and sent forth to preach by Christ had anywhere demanded tythes, or given directions for any such thing."<sup>24</sup> To Archbishop Arno, Alcuin wrote, "Esto praedicator pietates, non decimarum exactor."<sup>25</sup> "Be a teacher of the faith, not a tithe gatherer." Alcuin believed that tithes were for settled Christians rather than for new converts; they should not be imposed upon the new converts lest they be driven from the deeper gospel principles.

Such a situation was soon relieved by the treaty of peace at Selz in 804 in which both the Christian Church and the Frankish dominion were forced upon and acknowledged by the Saxons. "And in consideration of their binding themselves to the payment of the church tythes, they were for the present released from all other burdens."<sup>26</sup>

Charlemagne's Successors: Louis and Lothair (c. 825 A.D.)

The rulers who succeeded Charlemagne were not as powerful as had been their predecessor in matters of church and state, but two illustrations from their capitularies

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24. Augustus Neander, General History of the Christian Religion and Church (Boston: Crocker and Brewster, 1853) translated and edited by Joseph Torrey, op. cit., Vol. III, p. 82.

25. Ibid., p. 83.

26. Ibid., p. 78.

have been chosen to show that tithes were not only recognized by them but were paid under threat of excommunication. A Capitulary of Louis and Lothair in 825 stated, "De decimus vero dandis staturimus, ut sicut in capitulari continetur quod in Mantur factum est, ita qui eam dare nolunt, distringantur atque persolvant."<sup>27</sup> This Capitulary placed the collection of the tenth along with the head tax (similar to poll tax). Whoever refused to give the tenth was to be punished and later he must pay the delinquent amount in full.

At this point, it has been proper to explain the meaning of the tithe during that particular period of church history. The ninth (a division of payment) and tenths spoken of were only rents due from tenants and were paid in the produce of the land, but said produce could be redeemed with money. "The tenth of the profit was all their laws appointed to be paid for rent to the Church by Lessees."<sup>28</sup>

Another Capitulary of Louis and Lothair in 826 recorded that certain persons were giving "securities" (bribe money) to the bishops to keep from paying the tenth. Both bishops and such "lewd persons" were profiting and the

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27. Ludovici I et Lotharii, Capitulari, Capit. 9, Migne, Ibid., p. 447.

28. Selden, op. cit., p. 133.

churches were suffering losses. Louis and Lothair thus ordained that those guilty of such actions should repent and those neglecting the tenth after frequent warnings were to be excommunicated. ".qui vero decimas post cerebras ammonitiones sacerdotum dare neglexient, excommunicentur."<sup>29</sup>

#### Tithes circa 900 A.D.

Originally (c. 800 A.D.) tithes had been levied upon lands only but by around 900

the obligation of paying it was now extended to all sorts of income. 'Perhaps' says the council of Trosby, 'someone may say, I am no husbandman; I have nothing on which to pay tithes of the fruits of the earth or even of flocks.' Let such an one hearken, whosoever he be--whether a soldier, a merchant, or an artisan:--the ability by which thou art fed is God's and therefore thou oughtest to pay tithes to Him.<sup>30</sup>

#### The Synod of Rowen (Date uncertain)

The Synod of Rowen concludes the discussion of tithes as related to the Franks. The Synod of Rowen has been given a date as early as 650, but Hefele gives 879 as being more accurate because of the subject matter discussed in the canons.<sup>31</sup> Canon 3 reads, "If anyone does not give the tithes of all fruit, of oxen, sheep, goats, after being thrice

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29. Ludovici I et Lotharii, op. cit., p. 486.

30. James Craigie Robertson, History of the Christian Church (London: John Murry, 1862), Vol. II, p. 510.

31. Hefele, History of the Christian Councils, Vol. IV, p. 468.

admonished, he is to be anathematized."<sup>32</sup> The Synod of Rowen stated the law of the tithe in terms more emphatic than those stipulated by the Synod of Macon.

England (c. 750 A.D.-1100 A.D.)

At this point it has been necessary to turn again to England to show that the example set by the Franks in the matter of the tithes was quickly followed. In England the Legatine Council of 787 in its seventeenth canon first cited commandments of the Old Testament giving and then adopted:

Therefore we earnestly enjoin that all men be zealous to give tithes of all that they possess, for this is the peculiar property of the Lord God; and let Him live for himself on the nine parts and bestow alms.<sup>33</sup>

The tithe here was regarded as ten percent. A distinction was made between tithes and alms. It must be inferred that the tithe had appropriate recipients other than those upon whom alms were bestowed. The decree to pay tithes was looked upon as legal since the legates of the pope met the approval of the rulers of England. Henry Clark said:

They made legal what was before customary, without attaching any punishment to its non-fulfillment. It will be seen as we proceed that the Anglo-Saxon laws had only endorsed the custom which previously existed of paying tithes. And as this custom became general, so the law enforced its payment. But this penal en-

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32. Loc. cit.

33. Tanner, Previte-Orton and Brooke, op. cit., p. 334.

forcement was not carried out in the laws of 787, because the custom of paying tithe was not then general.<sup>34</sup>

But all is left deliberately vague, and in this ambiguous form the law was accepted for their several kingdoms by the three chief monarchs in England, those in Mercia, Wessex and Northumbria.<sup>35</sup>

It can be concluded that there was no general compulsion of tithe payments until after 787 A.D. Even the laws enacted at that time and for several ensuing years were veiled in terms so obscure that they led to complex opinions of interpretations of the laws.

In 854 A.D. Ethelwulf, king of <sup>the</sup> West Saxons with Beored and Edmund, two tributary princes of Mercia and East Anglia, met to discuss the problems of their kingdoms. In this meeting Ethelwulf granted tithes of the kingdom to the church. A portion of the charter that was drawn up follows:

I, Ethelwulf, by the grace of God, king of the West Saxons, with the advice of the bishops, earls and all the persons of condition in my dominion, have, for the health of my soul, the good of my people, and the prosperity of my kingdom, fixed upon a prudent and serviceable resolution of granting the tenth part of the lands throughout our whole kingdom to the holy church and ministers of religion...<sup>36</sup>

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34. Henry Clark, A History of Tithes (London: Swan Sonnenschein and Company, 1894), p. 46.

35. Tanner, Previde-Orton and Brooke, loc. cit.

36. Jeremy Collier, An Ecclesiastical History of Great Britain (London: William Straker, 1852), Vol. I, p. 367.

This charter of Ethelwulf's may refer to a tithe of land only but could mean a tithe of the income of all lands also. Anyone who would grant ten percent of his land surely would not hesitate to give the tithe of produce from the land. Following Selden, this writer has concluded that the charter meant a general grant of tithes; "decima omnium hidarum infra ragnum suum...." 37

Definition of Tithes in England (c. 900 A.D.)

To state precisely what the tithe meant in various periods of church history has often been difficult and in some instances almost impossible. Henry Clark, considered an authority on the tithe in England during the Middle Ages, gave the following definition of the tithe and its use in that country around 900:

Tithe was the tenth part of the increase yearly arising and renewing from the profits of lands, the stock upon lands and the personal industry of the inhabitants. Tithes were (1) Predial, (2) Mixed, and (3) Personal. (1) Predial tithes were the crops and wood which grew and issued from the ground. (2) Mixed tithes were wool, sheep, cattle, pigs and milk. They were called mixed because they were predial in respect of the ground on which the animals were fed, and personal from the care they required. (3) Personal tithes were the tenth part of the clear gain after charges were deducted; in other words on net profits of artificers, merchants, carpenters, smiths, masons and all other workmen. Even the servant-girls paid a tenth of their wages. The Scriptural passage quoted in support of personal tithes is Deuteronomy XII:6. 'And thither ye shall bring your tithes and heave offerings in your hand.' 38

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37. Selden, op. cit., p. 208.

38. Clark, op. cit., p. 76.

Edgar (c. 967 A.D.)

Edgar, the great, great grandson of Ethelwulf, passed certain laws which were said to be "for the glory of God, the honour of the royal majesty, and the benefit of the Commonwealth."<sup>39</sup> A paraphrasing of the laws enacted follows:

1. All tithe should be paid to the mother church to which the parish was nearest.
2. If a nobleman had a church upon his land with a cemetery on it, he must give thereto a third part of his tithes; but if it had not privilege of burial, he must give to the priest out of his nine parts as much as he thinks fit; and also that Cyricsceat (first-fruits) due out of every freeman's house must be paid to the Mother Church.
3. The tithe of young cattle was to be paid at Whitsuntide; of fruit before the end of September; and of corn at Martinmas.
4. If any failed to pay tithes, the king's officer, the bishop and the parish priest were to assemble, and take from the offender the tithe due to the Church to which it belonged and give another tenth to the offender himself (who had kept back his tithe). The remaining eight parts being forfeited was to be equally divided between the king's officer and the bishop. No man was to be spared punishment were he the king's tennant or a lord.<sup>40</sup>

These laws concerning the payment of tithes were the strictest that had thus far been enjoined in England.<sup>41</sup>

Edward (c. 1050 A.D.)

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39. Henry Lansdell, The Sacred Tenth, p. 262.
  40. Ibid., pp. 262, 263.
  41. Selden, op. cit., p. 218.

King Edward, known as the Confessor, had passed the following laws about tithes:

Of all corn the tenth sheaf is due to God, and is therefore to be paid...the tenth foal, the tenth calf, the tenth cheese (where cheese is made, or otherwise the tenth day's milk), the tenth lamb and the tenth fleece, the tenth part of butter, the tenth pig,...<sup>42</sup>

The law of Edward likewise ordained that the tithe must be paid of "bees, woods, meadows, milk, waters, fishings, orchards, yea, of all that God gives, the tenth part is to be rendered to him who bestows the nine parts at the same time as the tenth."<sup>43</sup> The law concluded that the sheriff, as well as bishops, was to compel the people to pay the tithes.<sup>44</sup>

#### William the Conqueror (1066 A.D.)

William the Conqueror, who successfully invaded England in 1066, wished to impose his own laws upon the people, but they strongly petitioned him to govern them by the laws of King Edward.<sup>45</sup> So William the Conqueror allowed the law of tithes to remain practically unchanged.

The Norman conquest, therefore, let the right of tithes in England upon as firm a foundation as it found them; and in Domesday Book,...tithes from time to time are mentioned as being paid.<sup>46</sup>

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42. Lansdell, op. cit., pp. 265, 266.

43. Ibid., p. 266.

44. Selden, op. cit., p. 224.

45. Lansdell, op. cit., p. 267.

46. Ibid., pp. 267, 268.

Tithes in Other Lands (900-1000 A.D.)

The tithe during the tenth and eleventh centuries was exposed to unlawful seizure. It was very common for the revenues from tithes to be in the "hands of lay impropiators, who employed curates at the cheapest rate" to collect them.<sup>47</sup> Several vain attempts were made to restore these tithes to the regular clergy; even Gregory VII was not completely successful in such an undertaking.<sup>48</sup> So the tithe had its struggle along with the investiture question, in fact the two problems were often associated. Though the investiture controversy was settled in 1122, the struggle for tithes continued even through the Reformation. In the period from 604 to 1122, two illustrations have been chosen to show that, contrary to the accepted idea, all lay rulers were not grasping for tithes. In the year 939 the king of France granted to the brothers of Cluny the right that "they might hold and possess their churches with all the tithes therefore even as they had acquired them through papal privilege."<sup>49</sup> In 948 at the Council of Ingelheim, held in the presence of Otto I, there was enacted a law "that all questions as to tithes should be subject to the decision of the

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47. Henry Hallman, View of the State of Europe during the Middle Ages (New York: John B. Alden, 1888), Vol. 4, p.840.

48. Loc. cit.

49. G. G. Coulton, Five Centuries of Religion (Cambridge: The University Press, 1936), Vol. III, p. 158.

bishops alone; and a general council at Augsburg, four years later, confirmed the rule."<sup>50</sup>

Toward the close of the investiture controversy (1122), tithes had spread to most parts of Christendom. About 1085 the idea of tithes reached Denmark through King Canute who desired to create a fixed system of taxation for both church and state. "He imposed heavy services upon the peasants, demanded a poll-tax of the whole people, and required everyone to pay tithe to the clergy."<sup>51</sup> The people felt that they were being enslaved by this taxation; a rebellion followed in which King Canute was killed. A famine visited the land and the clergy did not fail to persuade the people that the disaster was the judgment of God upon them because of their rebellion against King Canute and his idea of tithes. And so "after a few years King Canute was recognized as a saint and even canonized by the Pope. His second successor, King Evie the Evergood (1095-1103), was able to enforce the tithe."<sup>52</sup> In such a manner the people of Denmark grew accustomed to paying regular taxes to the state and tithes to the church.<sup>53</sup>

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50. Robertson, op. cit., p. 510.

51. Tanner, Previte-Orton and Brooke, op. cit., p. 374.

52. Loc. cit.

53. Loc. cit.

The story of the martyrdom of St. Canute had influence upon the bordering lands because "the second Icelandic bishop induced the 'Althing' [the national assembly of Iceland which first met in the ninth century, and was composed of all free land owners] to adopt the tithe on the year 1097."<sup>54</sup> The tithe idea was introduced into Norway by King Sigurd, "the pilgrim to Jerusalem," shortly after 1110.<sup>55</sup> Possibly around 1110 King Inge established the tithe system in Sweden.<sup>56</sup> The idea was introduced into Spain by the Roman Catholic Church as the land was gradually recovered from the Mohammedans.<sup>57</sup>

### Summary

So at the closing of the period (around 1122), the tithe system was almost a universal practice in all Christendom. The tithe idea had grown from a small seed germ in the early church to a great mountain filling most of the lands to which Christianity had gone. It had received legal sanction by the state. The tithe was still looked upon as ten per cent of all income and as payable to

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54. Ibid., Vol. VI, p. 375.

55. Loc. cit.

56. Loc. cit.

57. Ibid., p. 535.

the church, though often it fell into lay hands. The complete system of Archbishopry, Bishopric and parish, was established between the years 604 to 1122. The tithe in this period was of great value to the church for:

After the foundation of bishoprics and the introduction of tithes, the Church was far better equipped than before for acquiring land and wealth, and from the beginning of the twelfth century, it won a steadily stronger economic basis for its social and moral activity.<sup>58</sup>

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58. Ibid., p. 375.

CHAPTER V

THE PERIOD OF THE LATER MIDDLE AGES

(1122-1517 A.D.)

## CHAPTER V

### THE PERIOD OF THE LATER MIDDLE AGES

(1122-1517 A.D.)

#### Introductory Material

No period in the history of the Christian Church has been more difficult to discuss from the view of tithes than has been the period of the Later Middle Ages. From 1122 to 1517 there was, as G. G. Coulton said, a "scramble for tithes."<sup>1</sup> This "scramble for tithes" manifested itself in both the papacy and temporal rulers; clergy and laity. The materials available for study during this era were more abundant than for any other period in the history of the church. No attempt has been made to exhaust the existing data but enough illustrations have been chosen to show the widespread use and utter corruption of tithes. For the sake of clarity the materials for this chapter have been divided into four parts. They are: (1) From the close of the investiture controversy to the Fourth Lateran Council (1122-1215), (2) From the Fourth Lateran Council to the beginning of the "Babylonian Captivity" (1215-1309), (3) From the "Babylonian Captivity" to the close of the Papal Schism (1309-1415), and (4) From the close of the Papal Schism to the Reformation(1415-1517).

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1. Coulton, Five Centuries of Religion, Vol. III, p. 179.

I. FROM THE CLOSE OF THE INVESTITURE CONTROVERSY TO THE  
FOURTH LATERAN COUNCIL (1122-1215 A.D.)

Hildebert (c. 1125 A.D.)

The first "scramble for tithes" occurred in the contest between Louis the Fat of France and Hildebert, who became Archbishop of Tours in 1125. Louis the Fat desired that Hildebert divert some of the church income into the king's treasury. He came under Louis' displeasure but remained firm in his stand that tithes were for church use only.<sup>2</sup> Hildebert, in one of his synodical sermons, compared the tithes to the milk of the flock, whereof, by the laws of nature, the keeper ought to partake.<sup>3</sup> Hildebert's conviction was that the servants of God were the only lawful recipients of tithes.

Hugo of St. Victor (c. 1130 A.D.)

Hugo, Abbot of St. Victor's Monastery, near Paris, was one of the most profound thinkers and perhaps the most spiritual theologian of his day. He urged the priests to devote much time to the study of the Bible; however, his views and those of his fellow workers were often allegorical and mystical.<sup>4</sup> In stating his opinion of tithing he said

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2. Lansdell, The Sacred Tenth, p. 194.

3. Hildebert, Sermon on Isaiah XXXV, cited in Lansdell, op. cit., p. 194.

4. Lansdell, op. cit., p. 195.

that it was exceedingly probable that man from the beginning had been instructed of God about tithing; "For else how could man have known why to fix upon a tenth rather than a ninth, or an eighth, of his property, unless he had been taught by God?"<sup>5</sup> So Hugo gave to the idea of tithes an origin more ancient than that of the Old Testament.

Arnold of Brescia (c. 1139 A.D.)

Arnold, known as a dissenter from the Roman Catholic Church and finally hanged by the state under Frederick Barbarossa in 1155, was noted for his strong accusations toward papal abuses.<sup>6</sup> Arnold, having become inflamed against the ambitions and luxuries of abbots, prelates, and cardinals desired to see their temporal wealth taken away. He believed that the maintenance of the clergy in olden times (30-604) had been by gifts of tithes. However, in the present (his day), he thought that only a part of the amount given should go to the clergy, as too great an income would lead to luxury and indolence.

Bernard of Clairvaux (c. 1139 A.D.)

Bernard was chiefly responsible for the early success of the Cistercians and was one of the greatest religious

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5. Hugo of St. Victor, De Sacramentis, Book I, part II, Chapter 4, cited in Lansdell, loc. cit.

6. Walker, A History of the Christian Church, p. 248.

leaders of his day.<sup>8</sup> Bernard wrote the Life of Malachy, who was Archbishop of Armagh. Bernard described the barbarism of Malachy's diocese by saying, "Malachy was sent not to men, but to beasts; to Christians by name, but Pagan in fact; in that they paid neither tithes nor first fruits."<sup>9</sup> This strong, crude language used by Bernard indicated that in his day tithes were generally observed in what were called civilized Christian countries.<sup>10</sup> The spirit manifested in this particular incident was far removed from the spirit of the New Testament era concerning giving.

#### The Second Crusade (1147-1148 A.D.)

The Second Crusade, although a disastrous failure in its primary objective of recovering and holding the Holy Land, gave an interesting side light on the tithe. Otto of Friesingen, one of the leaders of the Second Crusade, recorded "that in the kingdom of Jerusalem, newly regained from the Saracens and restored to Christianity, tithes were exacted from the example of Abram, who paid a tenth of his spoils to Melchizedek."<sup>11</sup> Here a tenth of the revenue from

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8. Walker, op. cit., p. 246.

9. Lansdell, op. cit., p. 233.

10. Ibid., p. 234.

11. Ibid., p. 219.

the newly conquered land was paid, evidently, to the priests of the newly organized churches in Palestine.

Frederick Barbarossa (1152-1190 A.D.)

Frederick Barbarossa, one of the strongest emperors Germany ever produced, had many struggles with the papacy. Despite his friction with the papacy concerning other matters, he apparently did not interfere with the giving and receiving of tithes. He felt that such a task, being ordained of God, should be dispensed by his special servants. Since most of Frederick's actions were for the advancement of his Empire, any situation in which he favored the clergy perhaps was prompted by his desire to promote Empire over papacy. Two illustrations show his attitude. One story attributed to him said, "We know that by God were allotted to the priests tithes and offerings, and the Levites first-fruits."<sup>12</sup> These same words were also credited to his son, Henry VI, who became Emperor of Germany in 1190 after his father was drowned while on the Third Crusade. This reference to tithes indicated that Frederick left tithes very much in the hands of the clergy. The second reference stated that when Frederick took Milan, he gave tithes of all the booty taken during his Italian campaigns and consecrated them to the monasteries of Italy and Germany.<sup>13</sup> Frederick may have given these tithes

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12. Ibid., p. 199.

13. Coulton, op. cit., p. 306.

to the monasteries in order to gain the favor of the lower clergy in opposition to the papacy.

Farming out Tithes (began c. 1150 A.D.)

Beginning around 1150 abbeys and chapters began to amass great plots of land, and the income from said lands was a large source of revenue. In fact, so great was the income from tithes of the produce of the land that it often exceeded the land rent. This condition was especially true of the great abbey of Echternadh in Luxemburg.<sup>14</sup> The monks cultivated a portion of the land themselves, but when the possessions became too large for them to till, they began to farm out such lands. This "farming out" meant that lands which had been acquired by a monastery, but were too far removed from the monastery to be cultivated in a practical manner, were sub-let to tenants closer to the lands. Beginning around 1150, "it became more and more common for monks to farm out their tithes; they thus secured a steady revenue without the trouble or risk of collecting."<sup>15</sup> Said tithes were usually sold for a given sum. Those who bought the privilege of collecting tithes assumed the responsibility of their collection. The complete evil of farming out tithes came in the period of the Avignon Papacy. Then "on the con-

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14. Clapham and Power, The Cambridge Economic History, Vol. I, p. 313.

15. Coulton, op. cit., p. 185.

continent, tithes were often bought as an investment."<sup>16</sup> Thus a striking similarity is seen in the practices of farming out tithes and the selling of merchandise in the temple in the day of Jesus. "And he entered into the temple, and began to cast out them that sold, saying unto them, It is written, And my house shall be a house of prayer but ye have made it a den of robbers."<sup>17</sup>

The "scramble for tithes" was often between the parish church and the monastery. The monasteries frequently received gifts. The many gifts led to luxury, and luxury led to corruption. Even the Cistercians of Bonrepos became greedy. By 1184 they were farming out their church of Fen Drayton to the monks of Swavery. This farming out was at first understandable as, "it was difficult for distant French monks to collect their tithes from a Cambridgeshire Parish."<sup>18</sup> This temptation to grasp easy revenue led to an evil that corrupted both monasteries and their use of tithes.

### Third Lateran Council (1179 A.D.)

By 1150 some of the church tithes had fallen into the "hands of laymen by gifts from Kings to feudal tenants, or from bishops to nobles and others, in return for military

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16. Loc. cit.

17. Luke 19: 45,46.

18. Coulton, loc. cit.

protection."<sup>19</sup> Gregory VII tried to recover these alienated tithes, (ante., Chapter IV); but he was not able to complete such a task because of his dependence upon the help of the nobles against the Emperor. Laymen began to trade in tithes and church property to such a disgraceful degree that the Third Lateran Council (1179) took action to prevent this continued traffic. The council, under Pope Alexander III "forbade, on pain or peril to the soul, the transfer of tithes from one layman to another...deprived of Christian burial anyone (who) received such a transfer."<sup>20</sup> Even this church action did not prevent Frederick I, the very next year at the Diet of Gelnhausen, from declaring that the alienation of tithes as feudal fiefs to defenders of the church was perfectly legitimate.<sup>21</sup> However, religious pressure seemed to have caused the surrender of tithes by many lay impropiators.<sup>22</sup>

#### Indulgences and Tithes

The concern of this investigator has not been primarily with any material not directly related to the subject of tithes, yet a statement concerning indulgences has been

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19. D. J. Medley, The Church and the Empire (London: Rivingtons, 1910), p. 64.

20. Loc. cit.

21. Loc. cit.

22. Medley, op. cit., p. 65.

given for the purpose of completeness. Indulgences: "Their first conspicuous employment was by a French Pope, Urban II (1088-1099), who promised full indulgence to all who engaged in the first Crusade."<sup>23</sup> Pope Alexander III in his battle against the Saracens in Spain about 1063 had granted similar privileges on a smaller scale.<sup>24</sup> Once begun, the system of indulgences grew with great rapidity. Although indulgences were granted at first without any monetary basis, they were soon given for money. An illustration will be given to show the close relationship between indulgences and tithes. The indulgences chosen for this illustration were those granted to Crusaders and to those paying the Saladin Tithe to aid the Holy Land. Said indulgences were given in 1188 in the ordinances of Kings Henry II and Philip II on taking the cross.<sup>25</sup> These two kings sent out papers expressing what the pope desired the people to do to aid those taking part in the crusade.

And with common counsel it is decreed that each clerk and layman shall give for the aid of the land of Jerusalem a tenth (tithe) of all his revenue of one year and of his movables which he now possesses, except corn in the blade of that year; and of the corn in the blade of a future year he will similarly give a tenth,...Every clerk or layman who shall take

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23. Walker, op. cit., p. 276

24. Loc. cit.

25. William E. Lunt, Papal Revenues in the Middle Ages (New York: Columbia University Press, 1934), Vol. II, p. 450.

the cross will give nothing, and he will have the tenth from the men of his lands,...Wherefore, we, confident of the mercy of God, pardon to all duly rendering this tenth the half of the penance enjoined upon them, nevertheless making reduction...for any tenths not properly given...<sup>26</sup>

Here the tenth was given and an indulgence followed. One notes involuntarily the contrast with the New Testament teaching, "If we confess our sins he is faithful and righteous to forgive our sins, and to cleanse us from all unrighteousness."<sup>27</sup>

Thus from about 1122 until 1215 the problem of the tithe became an ecclesiastical football booted between pope and temporal rulers; clergy and laity.

## II. FROM THE FOURTH LATERAN COUNCIL TO THE BEGINNING OF THE BABYLONIAN CAPTIVITY OF THE CHURCH (1215-1309 A.D.)

### Fourth Lateran Council (1215 A.D.)

For many years (c. 600-1100) it had been permissible to give tithes either to a parish or to a monastery. As the monasteries gained influence and wealth the parishes began to suffer for lack of support. The Fourth Lateran Council in 1215 took action against such a "scramble for tithes."

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26. Loc. cit.

27. I John 1:9.

This council was largely dominated by Pope Innocent III. The decrees of the council were not primarily to disturb the then existing appropriations of tithes to monasteries but were directed toward future action in order to void all grants of tithes to monasteries made after the date of the council.<sup>28</sup> The council (as far as tithes were concerned) was important because of the following arrangements:

(1) The tithes of parishes, which before A.D. 1215 could have been given by the owners of the property to any church they pleased,...were henceforth to be given only to the parsons of the parishes from which they arose.

(2) The tithes which had been appropriated to corporations outside of the parishes, continued to be given to them.

(3) The tithes which the parsons possessed before A.D. 1215 could not be appropriated afterwards to any other person. Therefore the tithes which rectors received were those which they possessed at the date of this council, and all tithes created after A.D. 1215.<sup>29</sup>

This legislation did much to correct the evil of the "scramble for tithes," but a complete reform appeared impossible as monasteries and lay leaders continued to grasp for them.

Gregory IX vs. Frederick II (1228 A.D.)

During the period from 1215 to 1309 tithes were often

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28. Clark, A History of Tithes, p. 151.

29. Loc. cit.

levied against the clergy for various papal uses. The clergy paid a tenth of its income to papal causes which were usually crusades or wars of a religious nature. A typical example of exacting a tenth was given in Pope Gregory's order "to the clergy of several countries to pay a tenth to support the cost of the papal war with Frederick II, it was collected by papal agents who appointed their own deputy collectors."<sup>30</sup>

A letter dated December 17, 1228 from Gregory to Stephen in England stated:

Gregory, bishop, servant of the servants of God, to the beloved son Stephen, our Chaplain, greetings and apostolic benedictions.

Since we have had you sent to exact and collect the tenths in England, Scotland and Ireland, lest you may be circumvented by the frauds of any in collecting that tenth, we order you, by the authority of the present, that striking defrauders if there should be any, with the sentence of excommunication, you appoint suitable and faithful men for the assessment of the tenth, whom you should bind to the faithful execution of this by oaths and any other methods which seem expedient to you.<sup>31</sup>

A letter dated December 30, 1228 sent by Gregory to England read:

Gregory, bishop, servant of the servants of God, to the venerable brothers, archbishops, bishops, and beloved sons, abbots, priors, and other prelates, of churches and clergy, constituted throughout England, Scotland and Ireland, . . . .

Since we have caused the beloved Stephen, our chaplain, to be sent for exacting and collecting the

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30. Lunt, op. cit., p. 11.

31. Ibid., p. 185.

tenths, if any doubt should happen to arise over that clause, Decimam ominum reddituam et proventuum, we have confidently had it committed to his interpretation, as the one who has fully learned our will concerning it. Wherefore we order and command all of you by apostolic writing that you take care to obey him according to his interpretation concerning the afore said clause; otherwise we shall hold unalterable the sentence which he may have issued against rebels, and we shall cause it to be inviolably observed God helping.<sup>32</sup>

What a corruption of the use of tenths by the "servant of the servants of God"! However, seeds were being sown that were to bring about the destruction of the misuse of tithes. The Renaissance had begun. Men were beginning to think of themselves as individuals and a sense of nationalism was felt. The Germans did not approve of Gregory's action against their king and as a whole remained loyal to Frederick II.<sup>33</sup> They felt that there was an unchristian spirit in the animosity of the pope toward Frederick "and his attempt to levy a tenth on the clergy to continue the struggle."<sup>34</sup> Many of Frederick's followers began to question the pope's action. Was it for the propagation of the gospel or for the personal ambition of the Roman See?

Alexander of Hales (c. 1230 A.D.)

Alexander of Hales, a Schoolman in Paris engaged in

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32. Ibid., pp. 185, 186.

33. E. J. Foakes-Jackson, An Introduction to the History of Christianity, 590-1314 (New York: The MacMillan Company, 1921), p. 258.

34. Loc. cit.

the study of theology and metaphysics, gained through his dogmatic teachings the title "Irrefragable Doctor." Alexander was a Franciscan friar who looked at the world through "friar spectacles" and saw that tithes ought to be regarded as an ecclesiastical institution, though not necessarily given to the parish priest.<sup>35</sup> Once while disputing the question of tithes he said, "Therefore we are obliged to give as large a quantity or larger: Christians are bound to give this or more, if they will enter into the kingdom of heaven."<sup>36</sup> Alexander of Hales thought of tithes as a minimum which Christians were obligated to give to God. Failure to give this amount might jeopardize their entrance into the kingdom of heaven.

Thomas Aquinas (1225-1275 A.D.)

Thomas Aquinas, the most notable scholastic, left many works which have served as a basis for Roman Catholic theology for about 700 years. Aquinas, a Dominican monk and one of the most profound thinkers of his age, said, "The tenth was instituted by the Church in a kind of humanity or condescension."<sup>37</sup> His statement implied that the tithe (tenth) was the lowest proportion, but that a

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35. Lansdell, op. cit., p. 196.

36. Loc. cit.

37. Lansdell, op. cit., p. 191.

spiritual man ought to give more; more, it can be assumed to friars, in addition to tithes paid to priests.<sup>38</sup>

Opposition to Tithes (c. 1225 A.D.---)

Opposition to the corrupt system of tithes was soon felt in the Later Middle Ages because:

The tithes and indulgences were granted for some local, national, or international purpose as a rule, and a relatively small portion of the total sums raised went into the Papal treasury. The tithes were collected for the most part by communes, cities, princes, and kings. The sums raised were divided with the secular authorities, or diverted from their real purpose. Indeed, it might be said that the political powers benefited much more than the Papacy from these financial methods.<sup>39</sup>

Because of this iniquitous division of tithes, the masses began to oppose this abuse. Antagonism was increased by the high handed action of King Henry. In 1234 he fought a regular crusade against the inhabitants of the mouth of the Wiser "who had refused to pay their tithes."<sup>40</sup> General "opposition to the payment of money to Rome began in the thirteenth Century."<sup>41</sup> Many people began to withhold tithes from the papacy yet continued to contribute to the support of monasteries; however, ill use of money soon began to creep

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38. Loc. cit.

39. Alexander Clarence Flick, The Decline of the Medieval Church (New York: Alfred A. Knopf, 1930), Vol. II, pp. 428, 429.

40. T. F. Tout, The Empire and the Papacy 918-1273 (London: Rivingtons, 1941), Eighth edition, p. 373.

41. Flick, op. cit., p. 429.

into the monasteries and they too felt the wrath of the people. A graphic illustration is now given of the corruption of the tenth by a Cistercian Monastery. This illustration can be called typical of the monastic "scramble for tithes." Archbishop Pecham in a letter to Edward I (1284) which protested the foundation of a new Cistercian house too near to others wrote, "for though they be honourable folk [prodes homines], if it please God, yet they are the hardest neighbours that prelates and parsons can have. For, wheresoever they set their foot, they destroy tithes ..."<sup>42</sup>

#### Complication of Payment of Tithes (13th Century A.D.)

In the year 1236 under King Henry III, Edmund, Archbishop of Canterbury, renewed various canons concerning tithe paying and "added that no layman might deduct expenses out of predial tithes, and that parish priests might deny the sacrament at Easter to such as detained their tithes."<sup>43</sup> By the middle of the thirteenth century the ecclesiastical right to tithes had become a recognized fact by the law courts. How far did the rights to tithe extend and what persons could claim them? were the supreme questions.<sup>44</sup>

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42. Letter of Archbishop Pecham cited in Coulton, op. cit., p. 180.

43. Lansdell, op. cit., p. 273.

44. Ibid., p. 274.

These questions could not be answered easily as the following quotation shows:

Sheep and cattle often moved from their winter to summer quarters: how should the rival claims of different parishes be adjusted when the shearing time came round, or when the cheeses were carried to the market? When fishermen landed with their takings in a strange parish, and sold their fish away from home, who was the tithe owner in such case? Tithe-payers were often out of temper. Millers tossed the handful of meal out of their sacks, but would allow no boxes to be kept at hand in which they might be gathered up with safety; dairymaids took their milk to church and left it by the altar; discontented landowners put pressure on their tenants to leave the tithe sheaves badly bound, so as to fall to pieces on the way, or rot in the rains, and be trampled on by the cattle before they could be gathered. Some...protested that as they had less than ten lambs or kids or other creatures they could not give a tithe in kind. These and other abuses were denounced in synods...<sup>45</sup>

It is clearly shown that the laymen were confused as to what constituted the tithe and where it should be given. Much of the tithe was wasted by the laity as they were opposed to the strict legalism into which the tithe had fallen.

Pope Innocent IV and Henry III of England (1250 A.D.)

An interesting story concerning the tithe was found in letters exchanged by Pope Innocent IV and Henry III. The first letter was a papal grant of a tenth for a crusade to Henry III of England. The letter, dated April 11, 1250, stated:

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45. Loc. cit.

Bishop Innocent, servant of the servants of God....

We rejoice in the Lord, commending your pious proposal with deserved praise, because, as we learned recently from your letters and nuncios, you, fired with zeal of faith and devotion for aiding the Holy Land, prepare yourself, as befits your highness, magnificently and powerfully.

Since it requires great expenditures for prosecuting that business, you have sought at other times and now to have granted to you by us the tenth of the ecclesiastical revenues of your kingdom and of other lands which are subject to your jurisdiction.<sup>46</sup>

This letter showed the influence of both Pope Innocent IV and Henry III in the matter of tithes.

A letter from Innocent IV to the Archbishop of Canterbury and the Bishop of Hereford left no doubt as to the power of the papacy in matters of collecting tithes. The letter dated October 1, 1250 read:

Bishop Innocent,..., to the venerable brothers, ..., archbishop of Canterbury and bishop of Hereford, ....

Since we have caused to be granted our dearest son in Christ...illustrious king of England, the tenth of ecclesiastical revenues for three years, as well as redemptions of vows and gifts and legacies and other things appointed for the aid of the Holy Land for any cause, in the lands of that king, we command your fraternity by apostolic writings, that, if the aforesaid king should happen to die before he begins the transmarine journey--which God forbid--or be prevented by evident necessity, you keep all which may be collected from these sources in safe places to be converted to the aid of the Holy Land at our pleasure,...<sup>47</sup>

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46. Lunt, op. cit., Vol. II, p. 94.

47. Ibid., p. 95.

Papal collections were often diverted from one cause to another without the consent of the people. From the foregoing letters it can easily be understood why the populace became disgruntled and negligent in matters of tithe paying.

Action of Council of Lyons (1274 A.D.)

The action of the Council of Lyons was important in that it set a pattern for the collecting of the tithes that was to be followed in a large degree from 1309 to 1415. Gregory X wrote a letter containing instructions for assessing clerical income for the levying of the tenth imposed by the Council of Lyons in 1274. The introduction to the letter dated October 23, 1274 stated:

To Alcampus, provost of the church of Prato, chaplain of our beloved son, O., cardinal deacon of S. Adrino.

Since, for the business of the tenth recently decreed to aid of the Holy Land in the council of Lyons, we are sending you to parts of Tuscany and do the other things which are contained in those letters; and we think many doubts may arise about these things; we desiring recourse to be to you in these things, have caused to be noted in the present, for your instruction, certain declarations of similar doubts used in the business of the tenth formerly appointed for the aid of the aforesaid land in the kingdom of France, and certain others, which are as follows.<sup>48</sup>

A long detailed letter followed the above introduction explaining who was to pay the tenth and who was to be exempt. In part it read:

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48. Ibid., p. 162.

No tenth would be collected from the following: Nuns, Secular clerks whose annual ecclesiastical rents and revenues did not exceed £7: Lazar houses, houses of God and hospitals for the poor: those things which are bequeathed to churches by Christ's faithful, that perpetual rents may be bought with them: Prelates on procurations which they receive in vituals.<sup>49</sup>

Tenths would be collected from the following: Things which consist of jurisdiction, high justice, regalities and similar things, with the deduction of moderate salaries...: ovens and milk: oblations, whether they be made for the benediction of those marrying or for the services of the dead: revenues of seals of prelates and from fines which they receive from excommunicates: fruits of trees and gardens which shall be sold: from the smallest oblations which ecclesiastical persons collect by reason of their churches for and giving penances:<sup>50</sup>

There was no doubt left as to the manner in which tenths (tithes) were to be paid. "Payment of the tenth, moreover, should be made not in those things which are collected for revenues, but in counted money."<sup>51</sup> Here was proof that by 1274 the papal powers no longer wanted payment in kind, but desired silver. Even in all this turmoil the pope left no stone unturned because he did not entirely trust his collectors. "Furthermore, those who may have been appointed for the collection of the tenth cannot make a compact with those

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49. Loc. cit., (For further elaboration on exemptions see Lunt, Vol. II, pp. 182-185).

50. Lunt, op. cit., pp. 162-189. (For the best and most complete statement concerning and complication of tithes the reader should consult the reference in the above footnote. The entire system of church finance was complex, confusing and corrupting to the common people. The modern income tax forms are simple in comparison to what the reader will find in Pope Gregory's letter.)

51. Ibid., p. 167.

who ought to pay the tenth for any certain sum to be paid for the tenth."<sup>52</sup>

Pope Boniface VIII (1294-1303 A.D.)

Pope Boniface VIII made greater claims for papal supremacy than any other pope had ever made; yet he was not able to substantiate all of his claims. However, he is remembered for the many bulls he issued--the two most famous being Unam Sanctam and Clericis Laicos. One example from Boniface will be given to show his attitude toward tithes. A papal mandate dated March 20, 1301 was addressed to the English clergy asking them to pay a tenth for three years. In the salutation of the letter Boniface mentioned many orders, churches, religious officers, and leaders. He evidently did not want to ignore anyone in the matter of giving tithes, thus he wrote:

Bishop Boniface, servant of the servants of God, to the venerable brothers, all of the archbishops and bishops, and to the beloved sons, the elect, the abbots, priors, deans, churches, to the chapters, colleges and convents of the Cistercian, Cluniac, Premonstratensian, Benedictine, Augustinian, Carthusian, Grandmontine and other orders, as well as to the priors, preceptors or masters of the house of St. Mary of the Teutons and Calatrava, and to all other ecclesiastical persons, regular and secular, exempt and non-exempt, established throughout the kingdom of England, greetings and apostolic benedictions.<sup>53</sup>

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52. Ibid., p. 168.

53. Ibid., p. 101.

The letter continued by showing the great danger there was to Tuscany and by stating that Sicily was not in papal hands. These and other evils he called "troubles and unbearable burdens." Boniface then stated the needs of the papacy, "...as it seems to us to be expedient and proper, we have caused to be imposed, by authority of the present, a tenth of all ecclesiastical revenues and receipts on the whole kingdom of England for three years."<sup>54</sup> After a very pompous expression of papal pre-eminence the bold Boniface continued, "...on account of revenue for the divinity, and that church and us--pay liberally and fully the tenth of all your ecclesiastical revenues and receipts in the aforesaid kingdom for three years... ."<sup>55</sup>

### III. FROM THE BABYLONIAN CAPTIVITY TO THE CLOSE OF THE PAPAL SCHISM (1309-1415 A.D.)

#### Introductory Material

The Babylonian Captivity and the Great Schism stand as two of the blackest spots on papal rule. A thesis could be written on the Avignon financial system; however this dissertation has dealt only with the tithe question in the period.

There were two fundamental characteristics of the

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54. Ibid., pp. 102, 103.

55. Ibid., p. 103.

papacy during the "Captivity": "first, the centralization of authority, and secondly, the development of finance into an efficient science."<sup>56</sup> Since the Roman Church ministered to the spiritual needs of millions, she felt that she possessed a rightful claim to adequate money for the support of such a tremendous program. For years money was paid without great protest.

But it required an immense sum of money to support the worldly Papal establishment at Avignon in luxury and extravagant ease; to satisfy the greeds of thousands of hungry officials, great and small; to wage wars for political advantage; to organize holy crusades; and to manage the multitudinous affairs of a powerful organization that covered all Central and Western Europe.<sup>57</sup>

Prior to Avignon, the popes had been accustomed to receiving their incomes from the following sources:

(1) The papal states in Italy; (2) tithes..; (3) Peter's pence; (4) fixed tributes paid by states held as fiefs of the Papal chair; (5) free-will offerings and voluntary gifts; (6) special fees; and (7) appointments to benefices.<sup>58</sup>

These sources of income were reduced when the papacy moved to Avignon. Two illustrations show this condition.. First, the Papal States rebelled at the idea of the pope going to Avignon, and they refused to pay their monetary obligations except under force. Second, the stubbornness of Edward III of England and his parliament was a far greater force to be

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56. Flick, op. cit., Vol. I, p. 88.

57. Ibid., pp. 88, 89.

58. Ibid., p. 89.

reckoned with than King John who, as a vassal, had paid tribute to the pope.

"The system of tithes was exploited to the limit during the Babylonish Captivity for the purpose of replenishing the Papal treasury."<sup>59</sup> The tithe about 600 A.D., according to canon law, was a simple and universal tax. By 1200 A.D. it became subject to many irregularities, and in the "Captivity" (1309- 77) it suffered a complete exploitation. Prior to the Later Middle Ages, the law of the church had permitted the clergy to demand one tenth from the laity. During the Later Middle Ages the popes claimed the right to collect tithes from the clergy. So all Christendom was liable to papal tithes, which might be proclaimed as a general tax on all Christian countries, or as a special tax on particular lands.<sup>60</sup>

Clement V (1305-1314 A.D.)

Under Clement V was levied a tithe that was typical of all tithes assessed for crusades. The Council of Vienne authorized the collection of a tithe for the recovery of the Holy Land. On December 1, 1313 Pope Clement V issued a bull ordering the tithe to be collected twice a year from

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59. Ibid., p. 122.

60. Ibid., p. 123.

October 1, 1313 to April 8, 1319. The interesting note was that the Knights of St. John and the Teutonic Knights were exempt from the tithe on the basis that they would pay their tithes with the sword. One English Chronicler said of Clement V, "In Vienne he called a council and proclaimed tithes for a crusade, but he did nothing for the Holy Land. He bestowed the tithes upon kings and plundered the churches and the poor."<sup>61</sup> Again the complaint was made "that the Church was despoiled between the pope and the king like an ox or an ass."<sup>62</sup> Although the papal collectors were well organized by an excellent system, the tithes were collected with considerable difficulty.<sup>63</sup>

John XXII (1316-1334 A.D.)

Pope John XXII proclaimed more tithes than any pope had done before him and was unprecedentedly successful in collecting them. In every instance the need of a crusade was given as the ground for the collection of a tithe. Upon the shoulders of John XXII fell the responsibility of collecting most of the Vienne tithe levied by Clement V. John sent his own collectors to Germany and paid them at the rate of \$7.50 per day.<sup>64</sup> He declared that many tithes

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61. Ibid., p. 126.

62. Loc. cit.

63. Flick, op. cit., p. 125.

64. Loc. cit.

were successfully collected only in proportion as he divided the money with temporal rulers. The Magdeburg Schoppen-chronicle stated of John XXII:

He sent legates into all lands and proclaimed a crusade to the Holy Sepulchre and then began to raise money. As a result very much gold went into the Papal count. That money sent to the Pope was given to his stomach and to his friends--a shameful transaction.<sup>65</sup>

#### Marsiglio of Padua (1270-1334 A.D.)

Marsiglio was a dissenter from the corrupt Roman Catholic teaching. He is remembered for his famous Defensor Pacis written in conjunction with John of Jandun between 1324-1326.<sup>66</sup> The importance of Marsiglio cannot be overestimated in bringing about reforming movements. He fearlessly attacked papal power and papal corruption. The scandalous manner of collecting papal revenue led him to say, "No one was bound to pay tithes to the church."<sup>67</sup> This statement proved to be a turning point in the minds of the people. For it was the first time since the formation of the Imperial State Church that anyone had dared to state that tithes could be withheld.

Benedict XII (1334- 42 A.D.) and Clement VI (1342- 52 A.D.)

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65. Flick, op. cit., pp. 126-127.

66. Lars P. Qualben, A History of the Christian Church (New York: Thomas Nelson and Sons, 1942), p. 191.

67. Flick, op. cit., p. 201.

Great contrast can be seen between Benedict XII and Clement VI. Benedict was a simple Cistercian monk who "spared the pocket-book of Christendom and not even the wily French king could squeeze a tithe out of him."<sup>68</sup> But it was in the wordly epicure Clement VI, who boasted, "My predecessors did not know how to be Pope,"<sup>69</sup> that traffic in the tithes was continued. It was under his administration in 1343 that the first "Turkish tithe" was levied. This tithe was a term that replaced the ordinary crusade tithe and was instituted to describe more realistically the danger of the Turks to Christendom. (In ten years Clement gave the French king ten tithes amounting to 717,000 gulden and to the relatives of the king an additional 103,500 gulden.)<sup>70</sup> The change in the name of the tithe was wise and shrewd since most of the eyes of Europe were centered on the danger of an invasion into Central Europe by the Ottoman Turks.

Such a tithe was levied on Germany for three years and the bishops were appointed as collectors with orders to preach against all enemies of the Christian faith. Not much money was raised, however, so Papal collectors were sent into Germany and the tithe was changed into a subsidiium contra Turcos payable by both laity and clergy, but the Pope received from his special agents

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68. Ibid., p. 127.

69. Ibid., pp. 127-128.

70. Ibid., p. 128.

nothing but complaints. Rulers and bishops alike opposed the tax and little in the way of funds was realized.<sup>71</sup>

Innocent VI (1352-1362 A.D.)

Innocent VI in 1353 declared a tithe contra Turcos but little is known of it. In 1355 he proclaimed a tithe for the re-conquest of the Papal States. The burden of the tithe fell upon Germany, as France and England were at war and refused to pay any tithes. A great protest was raised as the clergy showed that at that time the German Church was impoverished; also the civil authorities prevented money leaving their territories. Such conditions made it impossible for the clergy to pay their tithes.<sup>72</sup> Innocent VI, headstrong, declared all protests to be "frivolous" and urged that tithes be paid, saying that the pope as the representative of Christ possessed the same powers that God had given to Moses.<sup>73</sup> Nothing could stem the rising tide of opposition to tithes, and despite excommunication and bans little money was collected by the undertaking of Innocent VI.

Wycliff (? -1384 A.D.)

The opposition to misuse of tithes around 1370 was

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71. Loc. cit.

72. Flick, op. cit., pp. 128-29.

73. Ibid., p. 129.

clearly shown by Wycliff who was instrumental in opening the eyes of the people to the monastic luxuries. Once enlightened concerning this form of corruption, the populace concluded that all papal revenues were corrupted. Wycliff was as hostile to the pope's supremacy as he was to the compulsory payment of tithes. Among other things, Wycliff condemned in his complaint to King Richard II and his parliament the practice of compelling people to pay tithes.<sup>74</sup> Wycliff asserted with unusual vigor "that tithes are mere alms, and that parishioners can withdraw them at their will because of the misdeeds of their curates."<sup>75</sup> Wycliff further said that tithes were by custom originally given as alms or free will offerings without any compulsion and that they were given only to good and godly men who were able to preach the gospel.<sup>76</sup>

Clark gave a good summary of the manner in which tithes became corrupt in England during the days of Wycliff.

The fact that the landowners had given their tithes for any religious use to monks who were mostly laymen, to nuns, to the religious military orders, to foreign monasteries, I say that this proves to demonstration that tithes were not due by divine or legal right to

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74. Selden, A History of Tithes, p. 291.

75. Henry Bettenson, editor, Documents of the Christian Church (London: Oxford University Press, 1947), p. 247.

76. Clark, op. cit., p. 175.

the evangelical priesthood; that tithes were property which could have been and were disposed of, like any other kind of property, to whatever use the benefactor or owner wished. But by clerical pressure at home, by the power of the confessional box, and by ecclesiastical pressure from Rome, the England landowners, and all those who paid personal tithes, had slowly come round to the practice of paying them to the parochial clergy not as their exclusive income, but as trustees reserving an adequate portion of the tithes for their own personal use, and dividing the remainder among the poor and stranger, and for repairing the church. But the trustees appropriated all the tithes to their own personal use, and relieved the poor and repaired the church out of alms and contributions of the parishioners.<sup>77</sup>

Chaucer (c. 1375 A.D.)

Chaucer gave two references to tithes that are interesting as side lights of the period. He was not a clergyman but was well acquainted with the religious problems of the age. Often in his writings he presented characters or conditions connected with the church. The Plowman's Tale, attributed to him, alluded to the taking of an oath as if it were customary to profess that tithes had been rightly paid.

For the tythinge of a ducke,  
Or of an apple, or an aye legge,  
They make men swere upon a boke,  
Thees they foulen Christ's fay faith<sup>78</sup>

The other reference is from The Canterbury Tales, "Ful looth were him the parson to cursen for his tythes."<sup>79</sup> This

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77. Loc. cit.

78. Selden, op. cit., p. 286.

79. Walter W. Skeat, editor, The Student's Chaucer (Oxford: Oxford University Press, 1894), p. 425.

quotation in modern English means that it was loathsome to the parson to curse his people--i.e., give them the curse of the church--in order to scare tithes from them. As this particular parson was a good and honest man he did not approve of the existing method of securing tithes.

Urban V (1362-1370 A.D.)

Urban V, one of the best and at the same time one of the weakest of the Avignon Popes, in 1364 levied the last tithe for a crusade to recover the Holy Land. King John of France was appointed leader of the crusade and on April 1, 1364, a tithe for six years was declared to him by the pope. John broke his oath and the whole crusade failed. "The Turkish and Tartar tithes from that time on succeeded the Holy Land Tithes."<sup>80</sup>

Gregory XI (1370-1378 A.D.)

Gregory XI was engaged in a war with Visconti of Milan and needed funds badly. He proclaimed a tithe on the German clergy, but they refused to pay it. An interesting letter was sent to Gregory. A part of it read:

'...We bind ourselves by an oath not to pay the tithe and to help each other in case an attack is made on us in consequence. In case one of us is brought to trial by the Pope for non-payment, we will all stand by him...'<sup>81</sup>

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80. Flick, op. cit., p. 130.

81. Ibid., p. 131.

In spite of the protest, Gregory brought such pressure to bear on Germany that 50,000 gulden were collected, the largest amount any pope had received in tithes from Germany during the fourteenth century.<sup>82</sup>

The University of Paris and the Council of Pisa (1409 A.D.)

The University of Paris, having seen the severe need for church reform, became the agitator for said reforms. Alexander Flick well summed up the attitude of the University concerning taxes and tithes when he said:

Taxes depended not upon the will of the Pope, but upon the consent of the clergy...He should not demand 100,000 florins when 25,000 would meet his needs... Tithes could not be converted into fixed annual taxes and collected by Papal collectors..<sup>83</sup>

The influence of this trend of thinking extended far beyond the walls of the University of Paris. Zeal for a reformation of the giving of tithes had reached such heights that at the council of Pisa in 1409 a list of grievances was presented to the pope, among them was "the exaction of first-fruits and tithes." Much was promised in a way of correcting the evil but little was actually done.<sup>84</sup>

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82. Loc. cit.

83. Flick, op. cit., p. 340.

84. Flick, op. cit., Vol. II, p. 16.

IV. FROM THE HEALING OF THE PAPAL SCHISM TO  
THE REFORMATION (1415-1517 A.D.)

The Council of Constance (1415 A.D.)

From the Council of Constance to the nailing of Luther's Theses on the church door of Wittenberg, the tithe was undergoing a transition. The people were rebellious toward the idea of giving tithes on every form of income. The clergy was rebellious toward the methods the pope used in assessing tithes.

The Council of Constance healed the Great Schism that had been the scandal of all Christendom. In addition to this reparation, the council enacted some reforms. One of the reformatory ideas dealt with tithes. The pope was to authorize the collecting of tithes only on a limited scale. No tenths were to be levied in any special province without consultation with the local bishops.<sup>85</sup> Such action was probably taken for two reasons. First, there was general corruption of tithes under papal collectors. Second, the Hussite idea of tithes was beginning to influence the masses.

Huss (1373-1415 A.D.)

John Huss was a disciple of Wycliff and what has been said of Wycliff's idea of tithes can also be said of Huss's idea. The peasants were joyful upon learning of Huss's view of tithes. They quickly accepted his teaching that Christian

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85. Ibid., p. 119.

tithes were originally free will offerings and that the Old Testament law of tithes was not binding. Therefore the compulsory tithes were unconstitutional.<sup>86</sup> This conviction was to appear in most of the reform programs of the peasants in the years to follow.

#### Council of Basel (1432 A.D.)

The Council of Basel proceeded to those administrative and moral reforms which the Council of Constance had failed to achieve.<sup>87</sup> This council was successful in adopting a number of reforms. For the concern of this thesis, the most important was the abolition of annates and first fruits.<sup>88</sup> The first fruits evidently referred to gifts from produce other than that mentioned in the Old Testament law. This attitude toward the tithe gained little headway because Pope Martin V, by clever maneuvering, gained control of the council and the decrees that were passed became of little value. However, seed had been sown that was to be watered by Luther and was to bring forth eventual fruit during the Reformation.

#### Papal View of Tithes (c. 1450-1500 A.D.)

When the papacy triumphed over the reforming councils

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86. Ibid., p. 340.

87. Walker, op. cit., p. 310.

88. Flick, op. cit., p. 187.

the popes became mere secular princes, to whom religion often was only an instrument used for the accomplishment of worldly ends. The lightning and thunder of the papal office, excommunication and the interdict, were hurled against hostile states for political effect.<sup>89</sup> The papacy often used its prerogatives to squeeze taxes from Christendom. Pope Pius II in 1462 said that the only way to prove his sincerity would be for him personally to lead the proposed crusade against the Turks. But when he levied a tithe for the expenses of the crusade the people appealed to a council<sup>90</sup> and asserted that the papal purpose in levying such a tithe was to secure money for self aggrandizement. The German princes refused to allow the tithe to be collected, and in 1487 the German clergy protested so vigorously that Innocent VIII abandoned the effort. In 1500 Henry VII of England permitted the tithe, but the French clergy refused to pay it and were upheld by the university of Paris.<sup>91</sup>

#### Summary:

The Later Middle Ages saw the whole system of church

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89. Ibid., p. 470.

90. Loc. cit.

91. Flick, op. cit., p. 471.

finance reach its lowest ebb. The tithe, with other means of revenues, was exploited by all who could gain enough power to exact money from individuals or groups. The papacy spared no means in collecting tithes from the clergy, and in turn the clergy made demands upon the laity for the revenue. These demands "were felt to be more burdensome by the peasants than the lords and burghers."<sup>92</sup> Tithes were divided into two classes: the large and the small tithes, and were usually paid in kind before the fourteenth and fifteenth centuries, after which they were often paid in money. Noticeable complaints against the oppressive character of tithes began around 1200 and became more pronounced until the Reformation. The injustice of the system of tithes as viewed through the eyes of a peasant was shown in the following words written in England but which represented the sentiment of all of Europe.

[The priests] have their tenth part of all corn, meadows, pasture, grass, wood, colts, calves, lambs, pigs, geese, and chickens. Over and beside the tenth part of every servant's wages, wool, milk, honey, wax, cheese, and butter; year, and they look so narrowly after their profits that the poor wife must be countable to them for every tenth egg, or else she getteth not her rights at Easter, and shall be taken as a heretic.<sup>93</sup>

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92. Ibid., p. 293.

93. Frederic Seebohm, The Era of the Protestant Revolution (New York: Charles Scribners Sons, 1927), second edition, p. 60.

Although this was the feeling of most of the peasants little could be done to relieve the tithe oppression. Many rebellions were begun but all were failures. The ability of the peasants to shake off the yoke of misery was still in the shadowy future. A temporal ruler usually demanded a certain percentage of the tithe money collected in his district by the pope. Thus, when a pope levied a tithe on a province for a crusade, the temporal ruler would demand a share.

The tithe in the Later Middle Ages usually meant a tenth, but various percentages were used and often special taxes went by the same name as tithes. The Latter Middle Ages can best be summed up as a period in which there was the greatest "scramble for tithes" yet known. Such dishonesty and degeneracy in the collection of the tithes were to have their full recoil manifested in the Reformation Period.

CHAPTER VI

THE PERIOD OF THE REFORMATION

(1517-1648 A.D.)

## CHAPTER VI

### THE PERIOD OF THE REFORMATION

(1517-1648 A.D.)

#### Introductory Material

The causes of the Reformation were too numerous and complex to discuss at length in this thesis. Walker, who is noted for his succinct writing, gave several reasons for reform. One reason was "The peasants in general were in a state of economic unrest, not the least of their grievances being the tithes and fees collected by the local clergy."<sup>1</sup> The only causes of the Reformation that are discussed in this chapter are viewed in their relationship to the above reason given by Walker. The purpose of this chapter is not to study background material alone. The chief aim has been to investigate, through the teaching of men and the study of contemporary laws of the day, the use of the tithe on the continent and in England.

The Reformation began October 31, 1517 when Martin Luther nailed his Theses to the church door at Wittenberg. This particular date merely named the day that the seething pot of reforming ideas reached its boiling point. The most

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1. Williston Walker, A History of the Christian Church, p. 334.

disgruntled attitude toward the tithe was found among the ideas of the radical peasants. The peasants were bound to the priests and monks as they were bound to the feudal lords. "It was not only that he had tithes to pay, but after paying tithes, he still had to pay for everything he got from priests and church."<sup>2</sup> The following words written by Juan de Valdez, a Roman Catholic and brother of the secretary of the Emperor Charles V, showed the conditions in Germany which were typical of the situation on the rest of the continent:

I see that we can scarcely get anything from Christ's ministers but for money; at baptism money, at bishoping money, at marriage money, for confession money--no, not extreme unction without money! They will ring no bells without money, no burial in the church without money; so that it seemeth that Paradise is shut up from them that have no money. The rich is buried in the church, the poor in the churchyard. The rich man may marry with his nearest kin, but the poor not so, albeit he be ready to die for love of her...The rich man may readily get large indulgences, but the poor none, because he wanteth money to pay for them.<sup>3</sup>

Erasmus, great humanist and contemporary of Luther, stated that the common exacting of tithes by the clergy of his day could go by no better name than tyranny.<sup>4</sup>

#### Peasants' View of Tithes (on Continent, c. 1520, A.D.)

There were peasant revolts before the Reformation, but prior to 1517 these revolts had never affected wide

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2. Frederic Seebohm, The Era of the Protestant Revolution, p. 59.

3. Ibid., p. 60.

4. John Selden, A History of Tithes, p. 168.

regions and had been easily suppressed. "But in Germany the second half of the fifteenth century witnessed a whole series of risings, which culminated in the early years of the Reformation with the great Peasants' War."<sup>5</sup> The peasants had learned from the reformers to weigh established customs by biblical authority.<sup>6</sup> Armed with this new weapon "they demanded the removal of all seignorial institutions; serfdom was to be abolished with all its obligations; services were to go; so were the lord's privileges in wood and waste," and with all these the "small tithe because--unlike the great tithe--there was no Biblical authority for it."<sup>7</sup>

The second article of the Twelve Articles of the Peasants, March 1525, may be called typical of the attitude that all peasants held toward tithes. The article stated:

According as the just tithe is established by the Old Testament and fulfilled in the New, we are ready and willing to pay the fair tithe of grain. The word of God plainly provides that in giving according to right to God and distributing to his people the services of a pastor are required. We will that for the future our church provost, whosoever the community may appoint, shall give to the pastor, elected by the whole community, a decent and sufficient maintenance for him and his, according to the judgment of the whole community. What remains over shall be given to the poor of the place, as the circumstances and the general opinion demand. Should anything farther remain, let it be kept, lest any one should have to leave the country from poverty. Provision should also be made from this surplus to avoid

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5. J. H. Clapham and Eileen Power, The Cambridge Economic History, p. 560.

6. Loc. cit.

7. Ibid., pp. 560-561.

laying any land tax on the poor...The small tithes, whether ecclesiastical or lay, we will not pay at all, for the Lord God created cattle for the free use of man. We will not, therefore, pay further an unseemly tithe which is of man's invention.<sup>8</sup>

Two conclusions can be stated regarding the peasants' demands concerning tithes. First, the peasants did not deny the obligation of paying tithes. They went so far as to say that tithes (great) were biblical. "Normally, the great natural tithe includes the so-called major fruits of the field, and the great live-stock tithe includes domestic and farm animals."<sup>9</sup> The small tithes, fodder and garden products, the peasants refused to pay. "The same category also includes the so-called small cattle--sheep, lambs, foals, calves, poultry, bees, etc."<sup>10</sup> Second, the peasants did not regard the paying of tithes into one storehouse as expedient. They believed in dividing the tithes between the pastor and the poor. The giving of the tithes in the Later Middle Ages had been divided between monasteries and parishes. But in the peasants' articles there was a bold statement which said that it was permissible for the donor to reserve the right to designate the manner in which his tithe

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8. B. J. Kidd, editor, Documents Illustrative of the Continental Reformation (Oxford: Clarendon Press, 1911), pp. 175, 176.

9. E. Schling, "Tithes," The New Schaff-Herzog Encyclopedia of Religious Knowledge (New York: Funk and Wagnalls Company, 1911), Vol. XI, p. 455.

10. Loc. cit.

was to be dispersed.

Martin Luther (1483-1546 A.D.)

"Martin Luther...is one of the few men of whom it may be said that the history of the world was profoundly altered by his work."<sup>11</sup> Paradoxical as it may seem, Luther, who had stood on the right of sola scriptura, denied this right to the peasants in the matter of tithes. His own words in reply to the second article of the peasants adequately set forth his idea of tithes:

This article is nothing but theft and highway robbery. They would appropriate for themselves the tithes, which are not theirs but the rulers; and would do with them what they please. That is the same thing as deposing the rulers altogether, when your preface expressly says that no one is to be deprived of what is his. If you would make gifts and do good, do it out of your own property, as the Wise Man says, for God says by Isaiah, 'I hate the sacrifice that is got by robbery.'...The chapters of Scripture that your lying preacher and false prophet has smeared on the margin,<sup>12</sup> do not help you at all, they are against you.<sup>13</sup>

Luther spoke vehemently against the peasants and their demands.

His most lucid view of tithes was given in his Treatise on Usury (1520). When the question of usury was brought to his attention, he replied that the entire problem could be

11. Walker, op. cit., p. 336.

12. The passages were Psalm 110:4; Genesis 14:20; Deuteronomy 18:1ff.; 25:4; 12:6ff.; I Timothy 5:18; Matthew 10:10; I Corinthians 9:9.

13. Martin Luther, Works of Martin Luther (Philadelphia: A. J. Holman Company, 1931, Vol. IV., pp. 239,240.

solved by following the law of Moses.<sup>14</sup> "We ought to bring all these charges under the ordinance that that which shall be taken or sold or given shall be a tithe, or in case of need a ninth, or an eighth, or a sixth."<sup>15</sup> He believed that tithes should be paid from the income gained from money which was lent for profit. He argued for the fairness of the tithe by saying, "If the tithe turned out well in any year, it would bring the creditor a large sum; if it turned out badly, the creditor would bear the risk as well as the debtor,..."<sup>16</sup> The income would not have to be fixed at any certain amount, "but it would always remain uncertain how much the tithe would yield and yet the tithe would be certain."<sup>17</sup> Luther concluded:

The tithe, therefore is the best of all fixed charges and it has been in use since the beginning of the world, and in the Old Law it is praised and established as the fairest of all arrangements according to divine and natural law. By it, if the tenth did not reach, or were not enough, one could take and sell a ninth, or fix any amount that the land or house could stand. Joseph fixed the fifth (Gen. 41:34) as the amount to be taken, or found it so fixed and customary in Egypt. For by this arrangement the divine law of fairness constantly abides, that the lender take the risk. If things turn out well, he takes his fifth, if they turn out badly, he takes so

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14. Ibid., p. 68.

15. Loc. cit.

16. Loc. cit.

17. Loc. cit.

much less, as God gives, and has no definite and certain sum.<sup>18</sup>

The idea that Luther held in respect to tithes was that generally speaking he "approved the payment of tithes and, in view of their practical convenience, regarded them as the most expedient form of taxing."<sup>19</sup> From his statement, "Emperor, kings, princes and lords ought to watch over this matter [tithes] and look to their lands and peoples, to help them and rescue them from the horrible jaws of avarice...",<sup>20</sup> it can be concluded that "in Luther's opinions, tithes were to be paid to the temporal sovereignty;...".<sup>21</sup>

#### Anabaptists (c. 1525 A.D.)

The most radical reaction to the widespread use and abuse of the tithe was manifested among the Swiss Anabaptists. "Only the Anabaptists in Switzerland maintained that Christians owed neither interest nor tithes."<sup>22</sup> Such radical Swiss Anabaptists as Felix Mantz, Conrad Grebel, Simon Stumpf, Wilhelm Roubli, and Blaurock disagreed with Zwingli on the matter of tithes because, by 1525, Zwingli permitted tithes

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18. Loc. cit.

19. Sehling, op. cit., p. 455.

20. Luther, op. cit., p. 69.

21. Sehling, loc. cit.

22. Loc. cit.

to be used to support a state-church relationship.<sup>23</sup> The Anabaptists argued that the New Testament taught nothing of interest, usury, or tithes, and the Christians mentioned in the New Testament considered their earthly goods as common.<sup>24</sup> "A common fund was inaugurated from the wealthy members, out of which indigent Brethren might obtain what they liked."<sup>25</sup> The most radical Anabaptists held to the view of the early church in matters of giving.

There is no doubt here, that in theory they [Anabaptists] stood fast for the statement that 'the Christian should own no property, but a community of possessions should prevail.' For, they claimed, history teaches us, that among the most ancient Christians, a brotherly inbringing and dividing, in everything took place; consequently this same rule should prevail also in the new born Christian.<sup>26</sup>

This view seemed to be a reflection of the teaching of the early church.

However, only the radical Swiss Anabaptists were so vehemently opposed to taxes and tithes.

In respect to that, there appeared two parties within

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23. Richard Heath, Anabaptism (London: Alexander and Shephard, 1895), p. 27.

24. Ibid., p. 29.

25. E. Belfort Bax, Rise and Fall of the Anabaptists (New York: The MacMillan Company, 1903), p. 12.

26. Ludwig Keller, Geschichte der Wiedertäufer und ihres Reichs zu Munster (Munster: Verlag der Coppenrath'schen Buch und Kunsthandlung, 1880), p. 11.

the Anabaptists, which strongly stood against each other: one of these demanded the strictest community of wealth, the other limited this demand by the statement: 'as far as possible' and in practice remained with the duty of mutual helpfulness.<sup>27</sup>

It would seem therefore that the radical Anabaptists were years ahead of their generation in preaching complete separation of church and state and renunciation of compulsory tithes.

#### Zwingli (1484-1531 A.D.)

Zwingli definitely began his work as a reformer late in 1519 when he successfully opposed Bernard Samson and his scandalous sale of indulgences at Zurich.<sup>28</sup>

Perhaps the subject which may be said to be that which first introduced the Reformation into Zurich was that of tithes. Zwingli declared that they were not of divine authority, and that their payment should be voluntary.<sup>29</sup>

Since tithes were an important factor in the ecclesiastical revenues, Zwingli was striking a serious blow at the maintenance of the papacy. The Roman Catholic clergy became alarmed, but the Anabaptists looked upon Zwingli as their future benefactor.

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27. Ibid., p. 12.

28. Qualben, A History of the Christian Church, p. 257.

29. Samuel Macauley Jackson, Huldreich Zwingli. (New York: The Knickerbocker Press, 1900), p. 156.

By the year 1523, the Anabaptists "became increasingly insistent on the immediate abolition of tithes and other ecclesiastical dues."<sup>30</sup> Zwingli had made his strongest attack on tithes (1520) when he said that they were voluntary offerings and were not due by divine right. He had obtained this idea from reading On the Church by John Huss.<sup>31</sup> Thus Zwingli, in his early career, stood near the Anabaptist teachings on tithes. However, in Zurich, the burghers and a majority of the city council<sup>32</sup> "...knew all too well that voluntary payments of tithes or of any other moneys were sure to be small. It requires long education before worshippers will voluntarily support religion."<sup>33</sup> Therefore, the "council passed a resolution condemning emphatically the idea of attacking the existing sources of church revenue."<sup>34</sup> Zwingli sided with the council but in no way openly recanted his position on the matter of tithes.

Despite the failure of the Peasants' War in Germany,

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30. Bax, op. cit., p. 12.

31. Thomas M. Lindsay, A History of the Reformation (Edinburgh: T. and T. Clark, 1908), Vol. II, p. 31.

32. A representative body of the people to aid in the governing of Zurich.

33. Jackson, op. cit., p. 156.

34. Bax, op. cit., p. 13.

the peasants of Zurich presented a long list of complaints to the council. The council asked Zwingli's advice concerning the complaints. His reply, in part, was favorable to the peasants "as he advocated the abolition of the 'small tithe,' i.e., the tax on vegetables, fruit...which was a great annoyance..."<sup>35</sup>

Zwingli considered the "great tithe" binding, "not on spiritual grounds, but on legal grounds and declared that if they were not paid they would have to be made up otherwise by new and heavier taxes."<sup>36</sup> In June 1525, the council ordered the payment of "tithes and taxes."<sup>37</sup>

No further disturbances occurred among the peasants, but in August 1525 there was a disputation on tithes in Zurich. Zwingli repeated the arguments given above, "but for once the council held that he was mistaken and appealed to alleged biblical grounds for maintaining the tithes."<sup>38</sup>

Evidently Zwingli came more and more to the views of the council, for when he spoke against the Anabaptists in 1527 he denounced their communistic tendencies. In reference to church support he said:

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35. Jackson, op. cit., p. 239.

36. Loc. cit.

37. Loc. cit.

38. Loc. cit.

It is much better to live from those goods which were first among the churches, or from the tithes or returns that might be collected, than, leaving those [tithes and gifts] to I know not whom, weigh down the churches by a new begging of support.<sup>39</sup>

It may be concluded that by 1527 Zwingli opposed the Anabaptists' community of goods while he held the collection of tithes by the council to be expedient.

John Calvin (1509-1564 A.D.)

Calvin, the Genevan reformer of international influence, is held in honor, almost in reverence, by many who today follow his doctrines. His comments on Malachi 3:8-11 showed his attitude on the Old Testament idea of tithes.

God said that they [Jews] defrauded him in the tenth and in the first-fruits; not that any advantage accrued to him from oblations, as he had no need of any such thing; but he rightly calls and counts that his own which he had appointed for his own service. Since then he had instituted that order among the Jews, that they might by the tenths support the priest, and a part also was required for the poor, since God designated the first-fruits and other things to be offered to him, that men might thereby be continually reminded, that all things were his, and that whatever they received from his hand was sacred to him;.... This then is the reason why he now complains of being defrauded of the tenths.<sup>40</sup>

Calvin looked upon tithes as belonging to God and believed that those who gave them were stewards of God.

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39. Samuel Macauley Jackson, Selected Works of Huldreich Zwingli (Philadelphia: University of Pennsylvania, 1901).

40. John Calvin, Commentaries on the Twelve Minor Prophets (Edinburgh: Printed by T. Constable, 1849), Vol. V, pp. 585-586.

When interpreting verse ten of the same passage he said that tenths were brought to the treasury house and that the Jews received a definite blessing from giving them.

God then briefly shows, that wrong had been done to him, for he admits of a proof or trial, as though he had said, 'If you choose to contest the point, I will soon settle it, for if you bring to me the tenths and them entire, there will immediately come to you a great abundance of all provisions: it will hence be evident, that I am not the cause of barrenness, but that it is your wickedness, because ye have sacrilegiously defrauded me.'<sup>41</sup>

In his commentary on Matthew 23:23, Calvin presented his clearest view of tithes. "Christ charges the scribes with a fault which is found in all hypocrites, that they are exceedingly diligent and careful in small matters, but disregarded the principal points of the Law."<sup>42</sup> Continuing he said:

While they /scribes and pharisees/ were diligent and careful in paying tithes, (they) cared little about the principal points of the Law. To expose more fully to ridicule their offensive ostentation, he does not say generally that they paid tithes, but tithes of mint, and anise, and (as Luke has it) of every kind of herb, so as to make a display of extraordinary zeal for piety at least possible expense.<sup>43</sup>

The following words Calvin spoke concerning the phrase "these ye ought to have done ":

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41. Ibid., p. 590.

42. John Calvin, Commentary on a Harmony of the Evangelists, Matthew, Mark and Luke (Edinburgh: The Edinburgh Printing Company, 1845), Vol. III, p. 89.

43. Ibid., p. 90.

He [Jesus] therefore acknowledged that whatever God had enjoined ought to be performed, and that no part of it ought to be omitted, but maintains that zeal for the whole law is no reason why we ought not to insist chiefly on the principal points. Hence he infers that they overturn the natural order who employ themselves in the smallest matters, when they ought rather to have begun with the principal points; for tithes were only a kind of appendage.... Hence we conclude that all the commandments are so interwoven with each other that we have no right to detach one of them from the rest.<sup>44</sup>

In spite of the seeming contradiction in the above quotation, Calvin apparently believed that Christianity began with the great principles of the law and not with tithes, whereas the scribes and pharisees began with tithes. However, the fact that Calvin placed major emphasis upon "the principal points of the law" did not lessen his belief in the tithe as the stipulated method of giving.

#### Henry VIII (1509-1547 A.D.)

Henry VIII of England shook off the papal yoke in November 1534 when he and "Parliament passed the famous Supremacy Act, by which Henry and his successors were declared the only supreme head in earth of the Church of England...."<sup>45</sup> By this Supremacy Act Henry assumed, for all practical purposes, the same position in the English Church that the pope had held prior to 1534.

In 1535 Henry VIII had enacted his first law, as

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44. Ibid., p. 92.

45. Walker, op. cit., p. 404.

supreme head of the church, concerning tithes. His law read:

For tithes to be paid throughout this realm...forasmuch as divers numbers of evil disposed persons... having no respect to their duties to Almighty God, but against right and good conscience have attempted to withhold...their tithes and oblations, as well personal as predial, due unto God and Holy Church...<sup>46</sup>

In view of the existing conditions, Henry further decreed "That through all the King's dominions, every subject, according to the ecclesiastical laws and ordinances of this Church of England...shall yield and pay his tithes..."<sup>47</sup>

Henry VIII was no saint and cared little for church property. By 1540 he had completed the dissolution of the monasteries. This confiscation of church property had as its basis a political issue, although this objective was not evident at the beginning of the destruction of monasteries.

For:

Although by the statute for dissolution of monasteries... it was ordered that the king and his patentees (those to whom the king had, by letters patent, granted tithes) should hold the possessions of the dissolved monasteries discharged from payment of tithes, yet, after the dissolution, and in the year following, an Act was made commanding every man fully to divide, set out, yield, or pay all and singular tithes and offerings, according to the lawful customs and usages of parishes and places where such tithes or duties shall grow, arise, come or be due, remedy being given to ecclesiastics to appeal to the Ordinary, and to lay possessors of tithes to the secular courts.<sup>48</sup>

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46. Selden, op. cit., p. 242.

47. Loc. cit.

48. Lansdell, op. cit., p. 279.

Henry took the tithes from the monasteries and gave or sold them to those who had helped him in his struggle for supremacy in England.

Henry, of course, was obliged to deal round 'blood money' to his confederates who had helped him to the spoil; and to not a few of his nobility and his 'faithful commons' did he give, or sell, the tithes, many of which had been previously appropriated to the monasteries from the properties contained in thousands of parishes; the king, in many cases, granting to laymen, who did nothing for the spiritual welfare of the places when the tithes arose,...<sup>49</sup>

The grants of Henry VIII and the income from said grants were too involved and irrelevant to merit a full explanation at this point. Facts have been shown to prove that Henry VIII believed in the tithes but not in giving all revenue to the church. Instead, he designated the use of the tithes which he received for various causes in his kingdom.

#### Edward VI (1547-1553 A.D.)

Edward was only nine years of age when he began to reign. "The government was, therefore, administered in his name by a council, of which the ...duke of Somerset, was chief with the title of Protector."<sup>50</sup> Under Edward VI an act concerning payment of tithe both personal and predial was passed which confirmed the tithe laws enacted under Henry VIII. It read:

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49. Ibid., p. 335.

50. Walker, op. cit., p. 408.

Be it further enacted...that every person exercising merchandise, bargaining and selling, clothing, handicraft,...have accustomedly used to pay such personal tithes,...shall yearly, at or before the Feast of Easter, pay for his personal tithes the tenth part of his personal gains; his charges and expenses according to his estate, condition, or degree, to be therein abated, allowed and deducted...If any person refuse to pay his personal tithes in form aforesaid, that then it shall be lawful to the Ordinary of the same diocese, where that so ought to pay the said tithe is dwelling, to call the same party before him, and by his descretion to examine him by all lawful and reasonable means other than by the parties' own corporal oath, concerning true payment of the said personal tithes.<sup>51</sup>

Edward VI believed in the paying of personal tithes but allowed the deduction of expenses. This act was an illustration of the paying of the tithe on net income instead of on gross receipts.

Edward VI provided for the excommunication, or exclusion from Church privileges, of those who would not conform, in the matter of tithes, to the Church's rules; and the payment of personal tithes continued, doubtless, for many years.<sup>52</sup>

#### Elizabeth (1558-1603 A.D.)

The history of tithes under Bloody Mary has been omitted, as it scarcely affected their use. It was under Elizabeth's long reign that the use of tithes on a national scale was seen. Elizabeth, much like her father, Henry VIII, used the tithes for the advancement of England. In pre-Reformation days, first fruits and tenths were paid to the

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51. Lansdell, op. cit., pp. 279, 280.

52. Ibid., p. 335.

papal exchequer by the English clergy.<sup>53</sup> First fruits consisted of the profit of all spiritual preferments of the first year, and tenths (tithes) consisted of one-tenth of the annual profits after the first year.<sup>54</sup> Elizabeth, as had her father, Henry VIII, seized both first fruits and tenths. Instead of giving them to the often needy parishes from which the offerings had come, she annexed them to her own revenue and to that of the Crown after her.<sup>55</sup> Elizabeth also continued the unjust policy of selling tithes.

The Crown appointed special commissioners by Letters Patent to facilitate the sale of tithes, in conjunction with other church property. The commissioners so appointed were generally the Lord Chancellor, the Lord Treasurer, the Attorney General, and other high officials, who employed contractors to sell tithes, etc., to the highest bidder, and to pay the proceeds into the Exchequer.<sup>56</sup>

The illustration given in the above quotation showed the transientness of the tithe revenues. From the hands of the papacy, they went to the crown in England. When Elizabeth negotiated for the sale of the tithes, they again changed hands. This time they were in the control of the laity. This rotation of tithes was not universal, however.

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53. Ibid., p. 301.

54. Ibid., pp. 301, 302.

55. Loc. cit.

56. Lansdell, op. cit., p. 305.

Much of the revenue remained with the church or with the Crown.

Under Elizabeth, the use of tithes became further corrupted when an act was passed which "authorized the Crown, on the vacancy of a see, to take possession of the land belonging to any bishopric, and re-endow it with appropriated tithes formerly held by religious houses."<sup>57</sup> Until the time of this particular enactment, only a few sees had held tithes; but under this act many bishops, for the first time, became tithe owners. From such a transaction the Crown was the chief gainer because it came into possession of the lands and manors of the bishops. In return, the bishops received tithes from the income of their former real estate.

But, apart from pecuniary gain, the transfer of tithes to the bishops was an act of policy on the part of the Crown, as it removed from the sovereign the odium of holding what was the original endowment of the parochial clergy, by transferring that odium to the chief rulers of the Church.<sup>58</sup>

Thus by the above methods "large revenues from tithes came into the possession of bishops and cathedral chapters, while the original estates of these bishops and chapters were distributed among the favourites of the queen."<sup>59</sup>

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57. Ibid., p. 307.

58. Loc. cit.

59. Lansdell, op. cit., p. 308.

James I (1603-1625 A.D.)

Under James I, of the house of Stewart, the use of the tithe continued to be a political issue as it had been under the Tudors. He thought that the low state of religious zeal in England was due to the fact that the income into church hands was not sufficient to induce qualified ministers to enter the service of the church. James believed that the best way to secure adequate income for the church was to convert the tithe again to its rightful use, "declaring that by God's grace he purposed so to do with such of the tithes as were, or should be, in his hands."<sup>60</sup> James I extended his "divine right" of kings into the realm of tithes. This jure divino view of tithes was refuted by James' contemporary John Selden in A History of Tithes, from which this investigator has quoted at length in this thesis. Selden was not entirely opposed to the idea of tithes but he was opposed to James' interpretation which was a jure divino view.

Charles I (1625-1649 A.D.)

Charles I desired to return all church property to the churches. However, he believed that tithes were to be paid by all for the support of the church work.<sup>61</sup> He made one

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60. Ibid., p. 309.

61. Ibid., p. 310.

change in the personal tithe. He "granted an award,... settling two shillings in the pound out of the rents of houses in Norwick, in lieu of personal tithes, for the maintenance of the parochial clergy of that city."<sup>62</sup> At this point in English history was found an example of the tithe being a set sum instead of a mathematical ten percent of income. This type of taxation did not prevail throughout the entire kingdom, and the law was never successfully carried out as the rebellion under Oliver Cromwell prevented such collecting.<sup>63</sup>

Scotland (c. 1525-1648 A.D.)

During the Reformation, church lands in Scotland passed into the hands of laymen, usually by grants from the Crown. Payment of teindes (tithes), however, continued though the stipends of ministers were entirely at the will of proprietors and were of the scantiest amount.<sup>64</sup> In 1537 the General Assembly petitioned the Privy Council to make better provision for the maintenance of ministers. In response to the request, the council decreed that one-third of all ecclesiastical revenues should be divided between ministers and the Crown.

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62. Ibid., p. 335.

63. Ibid., p. 336.

64. J. A. MacCulloch, "Tithes," Encyclopedia of Religion and Ethics, Vol. XII, p. 350.

The remaining two-thirds were to be spent for the upkeep of the church and the support of the poor.<sup>65</sup>

Under John Knox, The First Book of Discipline (1561) was enacted which contained the following passage:

The sums able to sustain the forenamed parsons [ministers], and to furnish all things appertaining to the preservation of good order and policy within the Kirk [church], must be lifted of tenths, the tenth sheaf of all sorts of corn, hay, hemp and lint: tenth fish, tenth calf, tenth lamb, tenth wool, tenth foal, tenth cheese.<sup>66</sup>

In 1567, although Parliament recognized the right of the Kirk to teindes, a proprietary right fully enjoyed by the pre-Reformation clergy, the right was soon nullified, and teindes were "evicted from their former owners, diverted from their former use, and acquired and dealt with by the crown and nobles as their own property."<sup>67</sup> In 1633 Parliament appointed commissioners to deal with the whole matter of teindes. They drew up the following legislation:

Teindes were to be valued at the fifth part of the constant rent which each land payeth...The valuation thus made fixed the amount of teind for all time coming, and the minister's stipend was to be paid out of the teindes as a permanent endowment, with a further

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65. Loc. cit.

66. Babbs, op. cit., p. 148.

67. MacCulloch, loc. cit.

possible augmentation. Stipend thus forms a paramount claim upon teind. These decrees were confirmed by Act of the Scots Parliament in 1633...<sup>68</sup>

Parliament realized that teindes had been diverted from their rightful use. In the above act, it attempted to restore the tithe to the church. The value of the teind was not necessarily a tenth but a fixed sum (a fifth) based upon land rent. This arrangement assured the clergy of an income sufficient for their services.

#### Roman Catholic View (c. 1555 A.D.)

Nowhere was the Reformation idea of tithes found to be more disturbing than in papal circles. In consequence of the Reformation, the Roman Church suffered tremendous losses in the tithes. These former tithes were then being applied to Evangelical endeavors.<sup>69</sup> The Roman Catholic Church felt that it was necessary to take some immediate action concerning income for the churches. The Council of Trent, perhaps the most important of the modern general councils of the Roman Church, met from 1545 to 1563. In order to check the dwindling revenues and to counteract the idea that tithes could be given to designated churches the council drew up the following:

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68. Loc. cit.

69. Sehling, op. cit., pp. 454, 455.

Those are not to be borne who, by various artifices, endeavour to withhold the tithes accruing to the churches; nor those who rashly take possession of, and apply to their own use, the tithes which have to be paid by others; whereas the payment of tithes is due to God; and they who refuse to pay them, or hinder those who give them, usurp the property of another. Wherefore, the holy Synod, enjoins on all, of whatsoever rank and condition they be, to whom it belongs to pay tithes, that they henceforth in law, to the cathedral church, or to whatsoever other churches, or persons, they are lawfully due. And they who either withhold them, or hinder them (from being paid), shall be excommunicated; nor to be absolved from this crime, until after full restitution has been made...<sup>70</sup>

This action taken by the council stated that tithes were due to God, which, from the viewpoint of the hierarchy, meant due to the church. The most significant statement was that those who refused to pay tithes would be excommunicated. The action of the Council of Trent has been binding upon all Roman Catholics from the time of the meeting to the present day.

It was interesting to compare the words of Paul, "Upon the first day of the week let each one of you lay by him in store, as he may prosper,..."<sup>71</sup> and the words of the Council of Trent, "And they who either withhold them

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70. The Canons and Decrees of the Council of Trent, Session XXV, Chapter XII, translated by the Rev. J. Waterworth. (Chicago: The Christian Symbolic Publication Society, 1848), p. 269.

71. I Cor. 16:2.

[tithes] or hinder them (from being paid), shall be excommunicated... "72

### Summary

With the enlightenment that came with the Reformation, individuals began to seek the true meaning and use of tithes. The Swiss Anabaptists, who proved to be the most radical inquirers, totally rejected the tithe system. The peasants, less radical in their views, rejected small tithes but condoned the great tithe as they believed it had biblical basis. The reformers had not learned that a church could be entirely separated and independent from state control. Therefore, they (Luther, Zwingli, Calvin, and Knox) believed that the tithes should still be paid to the state which in turn would support the church.

In England, Henry VIII confiscated the tithes as well as other church property. Under him and his successors, tithes were often alienated from the church and sold or given to laymen. As a result, the church suffered financially since money was granted to it only by the will of the Crown. In most instances the ruler placed primary emphasis upon the advancement of the state rather than upon the welfare of the church. This condition plainly showed a danger of a close

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72. Waterworth, loc. cit.

alliance between church and state.

Because of the loss of tithe revenue to the Protestants, the Roman Church sought to pass legislation that would bring about the replacement of this income. The Council of Trent enacted laws which proved helpful in securing revenue for the church. As the council provided for sufficient income to remain with the local churches to meet their particular needs, the pope's domination of the collecting and dispensing of tithes was decreased. Therefore, much of the corruption and unjust use of tithes which were prevalent in the Later Middle Ages disappeared.

Thus, it has been seen that the Reformation affected not only the doctrines and practices of the church but also made a profound change in the system of church finance.

CHAPTER VII

SUMMARY AND CONCLUSIONS

## CHAPTER VII

### SUMMARY AND CONCLUSIONS

Etymologically the word "tithe" means a tenth. Historically it means a tenth part of the titheable produce of the land or of one's income or other forms of remuneration. In the early Christian era, the paying of the tithe to the clergy began through the Christians' recognition of a moral and religious duty because the New Testament ministry was thought to correspond in part to the Old Testament priesthood. The discharge of such a responsibility acquired the force of custom, then received the sanction of the ecclesiastical law, and finally passed into the national law of England and other Christian countries.<sup>1</sup>

Summary of Chapters. It was shown in chapter one that the first recorded act of tithe paying in the Old Testament was the offering Abraham gave to Melchizedek (Gen. 14:20). The second incident of giving tithes was the vow that Jacob made to God at Bethel (Gen. 28:22). A part of the Mosaic law incorporated the consecration of tithes and first fruits of the produce of the land for the

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1. Francis J. Reynolds, editor in chief, "Tithes," Collier's New Encyclopedia (New York: P. F. Collier and Son Company, 1921), Vol. IX, p. 414.

use of the religious ministers. By such tithes and first fruits the Levites were supported since, unlike the other tribes, they had no lands assigned them. However, neither the patriarchal usage, the precedents of the Mosaic law, nor the Levitical economy were binding upon the New Testament Christians. The system of tithes was not emphatically enjoined in the New Testament, and no claim to the tithes was urged by the Christian clergy of the early New Testament period.

In chapter two, the conclusion was reached that although some of the Fathers held the view that tithes may have been due under the Gospel (as well as under the law), the majority believed and taught that Christian giving should be voluntary and of no specified amount. Since the enthusiastic expression of voluntary offerings of the Christians sufficed for all needs of the church, there was no necessity for a legalistic giving of ten percent. Each gave as he felt led of God. The gifts were placed in a common treasury from which all the members shared according to needs.

In chapter three it was concluded that the moral and religious duty of paying tithes was recognized more or less as a minimum and, as such, acquired the force of custom around 300 A.D. The Christians were expected to give more

than the tenth to the church, since God through Christ had given His all for the people. But because of the loss of zeal when Christianity was made the state religion under Constantine, Christian giving diminished. This condition led to the urgency of making the payment of tithes compulsory by church law at the Synod of Macon in 585 A.D. The penalty for non-payment was supposed to be excommunication, but it was difficult to enforce the law.

In chapter four, it was seen that the tithe grew from a simple ecclesiastical tax to a compulsory ten percent of all income. This giving of ten percent of income was made a state law under Charlemagne. The payment of tithes, with the approval of both state and church, grew quickly and spread rapidly during the Early Middle Ages. Tithes became obligatory in England, Scotland, Denmark, Spain, and other countries where the Gospel had spread. During this expansion of the church the tithes often fell into the hands of laymen whom the temporal authorities sought to repay for favors rendered, which usually were services given in war. The fact that tithes were commonly in the hands of both clergy and laity helped knit more closely the church-state association. By the close of the Early Middle Ages the use of the tithe, as a means of church finance, was practiced in almost every Christian country.

The tithe still meant a mathematical ten percent and was usually divided under three heads: predial, personal, and mixed.

In chapter five it was shown that there was a great "scramble for tithes." In this period of the Later Middle Ages both popes and temporal rulers, clergy and laity joined in the scramble. At this time the tithe did not always mean a universal or mathematical tenth. The term was often used to refer to a tax of five, ten, or twenty percent which was levied by the pope upon the clergy for a definite cause, usually a crusade. Since the papacy frequently assessed a tithe upon the clergy, they, therefore of necessity, began a more firm exacting of tithes from the laity. This heavy financial burden fell crushingly upon the peasants who were forced to pay both large and small tithes. The unreasonable exaction of tithes which had assumed the nature of another form of taxation was an important contributing factor leading to the peasants' revolts which had their beginnings in the Later Middle Ages and reached their climax during the early days of the Reformation.

The conclusion was reached in chapter six that the Reformation had great effect upon the meaning and use of tithes. The Roman Catholic Church was forced to modify its

corrupt use of the tithing system. Although the papacy still held that tithes were obligatory (Council of Trent), the Church permitted their payment to the local churches. Therefore the popes no longer at their own discretion had the power to levy special tithes. Hence, papal abuses of tithes were largely eliminated by the influence of the Reformation.

The Lutherans and Zwinglians held more closely to a state-church idea of tithes than did the Anabaptists. This state-church view led to the collecting of tithes by the state. From the treasury of state collected tithes, money was given to support the churches. In England the tithes were often seized by the supreme head of the Church (king or queen), and the local churches were forced to depend entirely upon the will of the Crown for support. Many tithes thus seized by the state were given or sold to favorites of the rulers. Only among the Swiss Anabaptists was there a real denial of tithe paying. These Anabaptists held to a community of goods, a view which naturally would be opposed to any legalistic system of giving in religion. In Germany the peasants did not reject tithes but asked that the system be modified. They demanded release from the small tithes but made no objection to the large tithe as they thought there was biblical basis for the latter.

Observations and Conclusions. After an investigation of the history of the tithe during the first 1600 years of Christian history, it becomes apparent that there have been and are constant dangers in the adherence to and advocacy of a strict legalistic system of tithes as a method of Christian giving.

First, there is an ever present danger that tithe payers assume a "holier than thou" attitude toward non-tithe payers. Jesus condemned the Pharisee who said, "I thank God that I am not as other men." The Pharisee, among his many virtues, had named tithing. Later in history, Bernard of Clairvaux called Malachy's parishioners "Christian in name" but "pagan in fact" because they did not give tithes. In this instance Bernard seemed to be saying that the paying of tithes would bridge the gap between paganism and Christianity.

Second, there is the danger of feeling that one has fulfilled his obligation to God when he has given his tithes. This danger has manifested itself in the erection of tithe paying as a standard of Christianity. The Roman Catholic Church began (585 A.D.) to lay such great emphasis upon this standard that it set excommunication as the penalty for failure to pay the tithes. Many of the modern denominations are stressing tithe paying beyond New Testament principles.

Some churches have rules that forbid non-tithe payers to hold office. The force which motivated the making of such rules was no doubt sincere and worthy. Yet within the rule lies the same danger of intolerance and legalism as found in the Roman Catholic Church from the Middle Ages to the present.

Third, there is a danger of religious leaders urging their parishioners to pay tithes in order to lessen the financial burden of the church rather than to promote the kingdom of God. This particular danger was clearly seen in the Avignon Papacy when the popes collected tithes for selfish motives rather than for the furtherance of the Gospel of Christ.

In the foregoing summary it has been seen that the tithe system has experienced many changes in the Christian Church. In spite of the above mentioned dangers, it must be concluded that the majority of the men in the stream of Christian history, the canons of the synods and councils, and the decrees of officials have confirmed the method of tithe giving to be the best of all systems of church finance. It must be concluded further that when the tithe (as a minimum) has been given of one's own volition, the church has never wanted for money. Although this conclusion in no way corroborates the view the author held at

the beginning of this investigation, facts have so strongly proved the tenability of the voluntary tithe system that the investigator has had to surrender his former opinion. This voluntary giving of the tithe has brought joy to the writer and will no doubt prove a like blessing to all who sincerely adopt it as a method of giving.

Although in the New Testament there may be no legality which binds Christians to tithe paying, a moral element is enjoined which carries with it a tremendous responsibility for Christian people. Thus, those who entirely repudiate the tithe system as the best method of church finance are contradicting the spirit of the New Testament and the teachings of Christian history. "Now concerning the collection...upon the first day of the week let each one of you lay by him in store, as he may prosper,..."

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