



Does God require an individual to tithe on the gross or on the net? Also, is an individual required to tithe on the sale of investments, such as real property, including a house or a condominium?

The answer to this question depends on many different circumstances.

As a general statement, God makes it very clear that His tithing laws are still in force and effect today, and that He commands us to tithe to Him. For a full explanation and discussion of this vital question, please read our free booklet, "Tithing-Today?"

In our booklet, we also discuss how to calculate God's tithe. We state the following, which sets forth the teaching of the Church of God for many years:

"MONEY-a sensitive subject for many people. Those who have money, don't want to part with it. Those who don't have it, long for it. Yet from the time of man's creation on this earth, God has given instructions on tithing-paying ten percent of our income to God who gave it in the first place...

"The question has been asked many times whether we are to pay tithe from the gross (before taxes are deducted from our paychecks) or from the net (after deduction of taxes). It has been the long-standing policy of the Church to advise that there is no duty to tithe on the gross, as this would be impossible in certain countries, where taxes are so high. At the same time, the Church has always emphasized that it is up to the individual whether he or she wants to tithe from the gross or the net. Many tithe from the gross, following the principle as expressed in Luke 17:10, but this is a personal decision, based on personal circumstances. God looks at the heart of a

person. If one chooses to tithe from the net, he would then be obligated, of course, to pay tithe on any tax refunds he might receive in the next year...

"God requires that we pay tithe from our increase. This would include everything that we have acquired through our own labor or our own money (such as salaries and profits from our business, as well as profits from capital investments, interest from savings accounts, or money from renting out property). We are permitted to deduct from our [tithable] income the amount we need to use in order to achieve the increase. For instance, if we own a business, we are permitted to deduct all the costs we spend to run the business. We are only required to pay tithe from the actual increase or profit...

"God requires that we tithe from our increase-what we ourselves produce through our efforts or investment. Gifts or inheritances are not acquired through our own labor and don't have to be tithed on. The same is true for money given to us in the form of unemployment benefits, pensions or social security. However, it would be advisable, at least in some of those cases, to consider whether a generous special offering would be appropriate. If in doubt, it is always better to err on the side of generosity, again, showing God where our heart is."

The general guidelines are clearly revealed: We are to tithe from our profit--which is Biblically defined as the increase from our labor and investments. To determine the amount of increase, we are allowed to deduct our expenses. Increase from our labor or our money does not include gifts and inheritances. Therefore, if a person inherits real estate, such as a house or a condominium, or if they are received as gifts, there is no obligation to tithe on them. If a person sells his own house or condominium and uses the proceeds to buy another house or condominium of equal or higher value, there is no tithable increase, either.

Generally speaking, houses or condominiums are paid for over a long period of time. Also, for many, these homes are paid for out of money that was tithed on--if the person has known of this Godly command and has practiced it. Due to increasing

values over the years, most homes are sold for more than their original purchase price, and it is this increase that involves tithing considerations.

If a person is selling his house without buying another one--because, for example, the person may own more than one house--then, generally, the person is obligated to tithe from the increase, while being allowed to deduct the amount for any existing mortgage; expenses which were incurred over the years for the upkeep of the house; as well as any loss or decrease in value incurred due to inflation or depreciation. If someone buys a house for \$200,000.00, and sells it ten years later for \$500,000.00, then the increase would be \$300,000.00, minus deductible expenses, as described above. If the calculated final increase turns out to be \$200,000.00, then the amount to be paid as tithe would be \$20,000.00.

As mentioned, these are very general guidelines, but the principle of paying tithe is clear. God warns all of us not to rob Him by refusing to pay tithes and offerings. He says in Malachi 3:8-9:

"Will a man rob God? Yet you have robbed Me! But you say, "In what way have we robbed You?" In tithes and offerings. You are cursed with a curse, For you have robbed Me..."

Surely, no one--and especially no true Christian--would want to be called a cursed robber--and not only an ordinary thief, but one who robs from God and is guilty of defrauding Him.

If in doubt, a Church member should counsel with a minister of God about this matter, before assuming that a tithing obligation exists --or that no such obligation exists--regarding the sale of a house or condominium, or any other matter related to tithing.

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