

Tithe Payment in the Christian Faith: A Biblical Perspective

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Abstract

This study focused on tithes payment in the Christian faith in a biblical perspective. The study was conducted among Christians in Oyo Metropolis. The survey design was employed. 40 males and females between ages 15 – 60 years of age were recruited from both orthodox and Pentecostal churches in Oyo town. A structured questionnaire consisting of 15 leading questions was used to collect data from respondents. Descriptive statistics of simple percentages was used to analyze the responses gotten from the respondents. The results showed that 20 (100%) of the respondents in orthodox churches and 19 (95%) of respondents in Pentecostal churches claimed to be born again which mean they were genuine Christians. The findings revealed that most of them have been in the Christian faith for long time, from between 1 – 100 years. All respondents (100%) agreed that tithe payment is biblical. Furthermore, findings from the study revealed that most of the respondents in both Orthodox and Pentecostal churches obeyed the Bible by paying their tithes into their local churches and as many that pay tithes were being blessed by GOD abundantly and the devourer being rebuked for their sakes as Bible said. It was concluded that tithe payment is Biblical and the doctrine is still being upheld among believers today.

Introduction

Tithing is the practice of offering to GOD a tenth of the harvest of the land and of livestock, as holy to the Lord. Catholic Encyclopedia defined Tithes as the “tenth part of the increase arising from the profits of land and stock, allotted to the clergy for their support or devoted to religious or charitable uses. A more practical definition is the tenth part of all fruits and profits justly acquired, owed to God in recognition of His supreme dominion over man, and to be paid to the ministers of the church. The idea is also used in a more general sense, meaning offering at least one-tenth of one’s income to the Lord. Payment of tithe is a command from God as it is in the Holy Bible, Malachi chapter 3 verse 8 which says “Bring ye all the tithes into the storehouse, that there may be meat in mine house and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour out a blessing, that there shall not be room enough to receive it”. The doctrine of tithing is timeless. It is for every one in every age and dispensation. The custom of tithing is a very ancient one and pre-dates the Mosaic Law as seen in Genesis Chapter 14 Verses 17 – 20 (Marshall, Millard, Packer and Wiseman, 1996; Thomson, 1998).

The Torah legislated that ‘the seed of the land’ (crops), ‘the fruit of the trees’ and ‘herds and flocks’ (Leviticus 27: 30 – 32) were to be tithed (Marshall *et al.*, 1996). The manner of tithing livestock was as follows: the owner counted the animals as they passed out to pasture, and every tenth one was given to God. In this way there was no possibility of selecting inferior animals for the tithing of the flocks and herds. If a Hebrew preferred to dedicate the tenth of his cereal and fruits yields in the form of their monetary value he was free to do so, but a fifth of that sum had to be added to it. He was not allowed to redeem the tenth of his flocks and herds in this way (Leviticus chapter 27 verses 31 – 33). Tithes were being given to the Levites in the Old

Testament period. According to Marshall *et al.* (1996), the Levites, because of the nature of their status and functions in the community had no means of income, livelihood or inheritance; to ensure their support, therefore, and in return for their service which they render, the service in the tent of meeting, they were to receive the tithe of the people of Israel as documented in the Holy Bible Numbers chapter 18 verses 21 & 24).

The doctrine of tithing has been existing from time immemorial. White, as far back as 1940, documented that tithing system reaches back beyond the days of Moses. It is for every one in every age and dispensation. Tithing was practiced before the giving of Old Testament law. Men were required to offer to God gifts for religious purposes before the definite system was given to Moses, even as far back as the days of Adam. In complying with God's requirements, they were to manifest in offerings their appreciation of His mercies and blessings to them (White, 1940). This was continued through successive generations, and was carried out by Abraham, who gave tithes to Melchizedek, the priest of the most high God (Genesis 14: 18 – 24). Abraham learned that there was a direct relation between giving of the tithe and the enjoyment of temporal prosperity (Lindsay, 1996). Abraham obeyed the law of tithe and God prospered him. Jacob, after his conversion in Genesis chapter 28 vowed to pay his tithes to God (Lindsay, 1996), knowing that his grandfather, Abraham, and no doubt his father, Isaac had paid tithes, he made the vow to do likewise as stated in Genesis 28: 20 – 22.

The tithe was given under the law, but as it has been established, the tithe did not originate under the law. It was in existence in the days of Abraham and Jacob and no doubt long before then. The tithe was the law of God and therefore with the giving of the Mosaic Law it was only natural that this should be incorporated in it. The tithe or one-tenth was God's to take care of his work (Leviticus chapter 27 verses 30 & 31). Verse 31 makes us to understand that anybody who uses tithes should repay it with fifth part that is, 20% being added thereto. God did this so as to discourage people from borrowing the tithe and also demonstrates that the tithe is exclusively His (Lindsay, 1996).

Lindsay (1996) highlighted the importance of tithe as:

Firstly, the tithe made possible the support of His ministry. Secondly, the tithe was the key feature in His plan for giving financial security to His people. The tithe could be compared as it were, to the premium of an insurance policy. Failure to keep up the premium would cause the policy to lapse. Likewise failure to be scrupulous in the payment of the tithe cancelled God's obligation to provide financial security for the defaulter.

Statement of the Problem

People in Christian faith are having divergent views today as regards the payment of tithe. There are a lot of erroneous doctrines or beliefs about the payment of tithes. For instance, some Christians said that payment of tithe is not applicable to the New Testament churches (Johnson, 2001). Gosling (1981) documented that it is "actually illegal to tithe". He opined further that, tithing constitute sin against God at this time and today's tithing system is totally unwarranted, unbiblical and immoral. Plache (2004) wrote of 'tithing fallacy' and stated that 'it is absolutely impossible for anyone today to truly obey the law of tithing'.

Some Christians believe that tithe is paying a tenth of all one's increase before tax and expenses. Others believe that tithe is paying 10% after tax but before paying out necessities while some believe that tithe is paying 10% after tax and basic necessities have been paid for. Gosling (1981) documented that the early church had no tithing system and the Old Testament were regarded as abrogated by the law of Christ. This study is set out to investigate the views of

Christians about tithing payment in these contemporary days.

Purpose of the Study

The purpose of the study was to investigate the views of the believers of contemporary Christian faithful's in tithing payment and ascertain if it is being done the way the Bible commands it.

Significance of the study

The outcome of this study will serve as an eye-opener to those who have not been obeying God's law of tithing. It may serve as encouragement to those who have been tithing but not the biblical way to start doing it fully. Also, those who have been faithful tithers will be encouraged to continue if they can lay their hands on this work. The findings of this study may also serve as a source of information to tell believers not to listen to some folks who said that the law of tithing is not applicable to New Testament churches.

Research Questions

This study provided answers to the following questions:

1. Are true believers still obeying the word of God by tithing?
2. Are tithes being paid according to biblical command in Malachi chapter 3 verses 8 – 10?
3. What are the reasons for not paying by those who do not pay?
4. Are faithful tithers receiving bountiful harvest as God said in His word?

Methodology

The study was conducted at Oyo town in Oyo State. Four churches were selected from which 40 respondents were recruited for data collection. Two of the four churches were orthodox while two were Pentecostals. The names of the Orthodox Churches are First Baptist Church, Isokun, Oyo and Anglican Church, Eleekara, Ilora; while Pentecostal churches names are: Chapel of Salvation, Araromi, Oyo and Redeemed Christian Church of God, Redeemer's Assembly, Agodongbo, and Oyo. Ten subjects were randomly selected from each of the four churches chosen. The research instrument used to collect data was a structured questionnaire containing 15 leading questions in which the respondents were to answer those questions as applicable to them. The questionnaire was validated by given the draft copy to experts in the field of theology, who made corrections, modifications, subtractions and additions of some items before the final copy was produced for administration. 40 questionnaires were produced and 10 were administered to each of the churches. The Secretary of each of the above churches was approached and intimated with the objectives of the study and helped in the administration of the questionnaires to members. Rate of return was 100%. The responses gathered from the questionnaires were analyzed by the use of descriptive statistics of simple percentages.

Results

The responses from the respondents were summarized in form of tables below and analyzed in simple percentages.

Table 1: Are you born again?

	Respondents							
Responses	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%

Yes	10	10	20	100	10	9	19	95
No	-	-	-	-	-	1	1	5
Total	10	10	20	100	10	10	10	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

From table 1 above, 20 (100%) claimed to be born again in Orthodox churches while 19 (95%) of those in the Pentecostal churches are born again. This implied that majority of respondents are genuine Christians.

Table 2: How long have you been in the Christian faith?

Age Range (yrs)	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
1 - 5	2	-	2	10	1	2	3	15
6 - 10	3	3	6	30	4	-	4	20
11 - 20	2	6	8	40	4	4	8	40
21 - 40	1	1	2	10	1	4	5	25
41 - 100	2	-	2	10	-	-	-	-
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

From table 2 above, 2 (10%) have been in Christian faith between 1-5 years, 6 (30%) between 6 – 10 years, 8 (40%) between 11 – 20 years, 2 (10%) between 21 – 40 years, 2 (10%) between 41 -100 years in orthodox churches. This means the highest number of of respondents that have been long in Christian faith was 11-20 years. The same was the case in Pentecostal churches as 3 (15%) have been in faith between 1-5 years, 3 (15%) between 6-10 years, 4 (20%) between 11-20 years, 8 (40%) between 11-20 years, 5 (25%) between 21-40 years and none between 41-100 years. The fact that there are some people who have been in Christian faith between 21-40 years and 41-100 years indicate that some have been in Christian faith for long period of time.

Table 3: What is your own believe about tithe payment?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
It is Biblical	10	10	20	100	10	10	20	100
It is not biblical	-	-	-	-	-	-	-	-
For Old Testament period only	-	-	-	-	--	-	-	-
	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

From the above result and table, all respondents in the Orthodox churches 20 (100%) and Pentecostal churches 20 (100%) believed that tithe payment is biblical and not only for Old Testament period alone.

Table 4: Do you pay tithe?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Yes	10	10	20	100	9	9	18	90
No	-	-	-	-	1	-	1	5
Undecided	-	-	-	-	-	1	1	5
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

From the above table 4, all respondents in orthodox churches 20 (100%) are obedient to God's command by paying their tithes. In both Chapel of Salvation 9 (95%) of the respondents do pay their tithes and 1 (10%) does not pay in Chapel of Salvation. In Redeemer's Assembly of the R.C. C. G., 9 (95%) do pay their tithes while 1 (5%) was undecided. It can be deduced that majority of Christians pay their tithes both at the Orthodox and Pentecostal churches.

Table 5: How do you pay your tithe?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Pre-tax	7	8	15	75	3	6	9	45
Post-tax	2	1	3	15	1	-	1	5
Post-tax & other necessities	1	1	2	10	5	1	6	30
Left Blank (Undecided)	-	-	-	-	1	3	4	20
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

The table above shows that majority of the respondents 15 (75%) in Orthodox churches obey the bible by paying their tithes from total income both before and after tax deduction, 10 (50%) pay tithes before and after tax deduction in Pentecostal churches. 2 (10%) pay their tithes in Orthodox churches after tax and other necessities while 6 (30%) pay post-tax and other necessities in the Pentecostal churches. None was undecided on how they pay tithe in the Orthodox churches while 4 (20%) were undecided in Pentecostal churches on how they pay tax. This indicates that Pentecostal believers are not taking tithe payment seriously as it is stated in the Bible.

Table 6: How often do you pay your tithe?

Responses	Respondents							
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Responses	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Often	10	7	17	85	4	4	8	40
Very often	-	3	3	15	5	5	10	50
Seldom	-	-	-	-	-	-	-	-
Not at all	-	-	-	-	-	1	1	5
Undecided	-	-	-	-	1	-	1	5
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

The result above in table 6 shows that a total of 17 (85%) of the respondents pay tithe in the Orthodox churches, 3 (15%) pay tithes very often, none was blank. In the Pentecostal circles, a total of 8 (40%) pay tithes often, 10 (50%) pay it often, 1 (5%) do not pay tithe at all, 1 (5%) was undecided. This indicates that majority of respondents pay their tithes often.

Table 7: Where do you pay your tithe?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Local church	9	4	13	65	8	9	17	85
In any church	1	6	7	35	1	-	1	5
To a man of God	-	-	-	-	-	-	-	-
To the needy	-	-	-	-	-	1	1	5
Undecided	-	-	-	-	1	-	1	5
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

The table 7 above shows that 13 (65%) of the respondents in the Orthodox churches pay their tithes into their local churches, 7 (35%) pay it into any church. In the Pentecostal churches, 17 (85%) pay into their local churches, 1 (5%) pays into any church, 1 (5%) pays to the needy and 1 (5%) was undecided. This indicates that most people in Pentecostal churches are aware that their tithes supposed to be paid into the churches where they are worshipping, that is, local churches.

Table 8: Is tithe payment applicable to you as a Christian?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Yes	10	10	20	100	9	10	19	95
No	-	-	-	-	-	-	-	-
Undecided	-	-	-	-	1	-	1	5
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

From the table 8 above, 20 (100%) of the respondents agreed that tithe payment is applicable to them as Christians in the Orthodox churches. 19 (95%) agreed in the Pentecostal churches and 1 (5%) was undecided. This indicates that almost all agreed that they are supposed to be paying tithe as God's children.

Table 9: Is tithe payment compulsory for you as a child of God?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Yes	10	9	19	95	9	10	19	95
No	-	-	-	-	-	-	-	-
Undecided	-	1	1	5	1	-	1	5
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

Table 9 above shows responses of respondents to the question whether tithe payment is compulsory to them as children of God. A total of 19 (95%) agreed that tithe payment is compulsory for them as God's children in the Orthodox churches, 1 (5%) was undecided in the Baptist. Among the Pentecostal responses, 19 (95%) also agreed that tithe payment is compulsory to them and 1 (5%) was also undecided. This indicates that all respondents take tithe payment as God's command since the preponderance in all churches was 95%.

Table 10: Do you believe there are benefits for tithe payers?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Yes	10	10	20	100	9	9	18	90
No	-	-	-	-	-	-	-	-
Undecided	-	-	-	-	1	1	2	10
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

The table above shows that all respondents 20 (100%) in both Orthodox churches believe that there are benefits for tithe payers. 18 (90%) believe and 2 (10%) could not decide that there are benefits for tithe payers in Pentecostal churches. This means that almost all respondents in both orthodox and Pentecostal churches except 2 (10%) in Pentecostal churches agreed with the word of God that says God will open the windows of heaven and pour out blessings upon tithe payers and rebuke devourer for their sakes.

Table 11: Do you believe that anybody who is not paying tithe is under a curse?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%

Yes	10	10	20	100	9	7	16	80
No	-	-	-	-	1	2	3	15
Undecided	-	-	-	-	-	1	1	5
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

From the above table, all respondents 20 (100%) in both Orthodox churches believe in bible injunction that anybody who is not paying tithe is under a curse. 16 (80%) agreed and 3 (15%) disagreed and 1 (10%) was undecided in the Pentecostal churches that anybody who is not paying tithe is under a curse. It can deduced here that Orthodox churches believe everything the bible says about tithe payment while some Pentecostals do not believe everything the bible says about tithe payment.

Table 12: What is your denomination?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Orthodox	9	3	12	60	1	-	1	5
Protestant	1	7	8	40	-	-	-	-
Pentecostal	-	-	-	-	9	10	19	95
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

From the table 12 above, 9 (90%) of the Anglican said they are Orthodox, 3 (30%) Baptist said they are Orthodox making a total of 12 (60%). 1 (10%) of the Anglican respondents said he is a protestant, 7 (70%) of the Baptist said they are protestants making a total of 8 (40%). 1 (5%) of the Chapel of Salvation said he is an orthodox, probably because he attends Methodist church in his hometown, a total of 19 (95%) said they are Pentecostal.

Table 13: If you are a tithe payer, do you believe God has been faithful to His words by blessing you abundantly and rebuking devourer for your sake?

Responses	Respondents							
	Orthodox				Pentecostal			
	Ang.	Bapt.	Total	%	C.O.S.	RCCG	Total	%
Yes	10	10	20	100	9	10	19	95
No	-	-	-	-	-	-	-	-
Undecided	-	-	-	-	1	-	1	5
Total	10	10	20	100	10	10	20	100

Keys: Ang. – Anglican, Bapt. - Baptist, C.O.S. – Chapel of Salvation, RCCG – Redeemed Christian Church of God.

The table above shows that, all the respondents 20 (100%) believed that God has been faithful by blessing them abundantly and rebuking devourer for their sake in the Orthodox churches. 19 (95%) agreed in the Pentecostal churches, 1 (5%) disagreed which happens to be from Chapel of Salvation was undecided. This result indicates that Christians who are faithful in paying their tithes are experiencing God’s blessing upon their lives.

Discussion of Findings

Research Question 1: Are true believers still obeying the word of God by tithing?

From the analysis of responses of respondents to items on questionnaire in tables 1, 2, 3, 4, 8 and 9 in the results above, it is glaring that true believers are still obeying the word of God by tithing. Responses in table 1 showed that majority of the subjects who participated in the study are born again, that is, they are true believers. Results from table 2 also showed most of them have been in faith for long period of time, for example, those between 11-20 years constituted the largest in both Orthodox and Pentecostal churches with 40% followed by 30% of those between 6-10 years in both Orthodox churches, also followed by 25% of those between 21-40 years in both Pentecostal churches. This is also to make known that the doctrine of tithe is still being upheld. From the results in table 3, all respondents 100%, both in the 2 Orthodox and 2 Pentecostal churches believe that tithe payment is biblical. To further establish this fact, table 4 showed that 100% of Orthodox people and 90% of Pentecostal churches people pay their tithes. Results from tables 8 and 9 also revealed that believers are still obeying the doctrine of tithes by paying it as 100% of both Orthodox churches agreed of the same. Table 9 results also attested to the fact that tithe payment is compulsory to all Christians.

The results above then answers in the affirmative that true believers are still obeying God's word by tithing be it in Orthodox or Pentecostal church.

Research Question 2: Are tithes being paid according to biblical command in Malachi chapter 3 verses 8 – 10?

Malachi chapter 3 verses 10 says that all tithes should be brought into the storehouse of God, that is, tithes supposed to be from total income-before tax and other necessities as it was being paid in the Old Testament dispensation (Genesis chapter 14 verses 18-24). Results from tables 5, 6, and 7 give clue to this question. In table 5, result showed that Orthodox people are more faithful by having a total of 75% of respondents who pay their tithes before tax is being deducted. Pentecostal have 45% which shows that majority of them are not faithful. Some of them pay tithes after tax and other necessities have been deducted. Also in Table 6, 85%, that is, most of the Orthodox believers and 15% pay their tithes often and very often. 40% and 50% of people in Pentecostal churches also pay it often and very often. Table 7 gave the result that most of the tithes are being paid rightly, that is, into the local churches which is the store house of God. 65% of respondents in Orthodox churches and 85% of those in Pentecostal churches pay into their local churches which are more than halves of the respondents. Table 7 results also confirm the documentation of Warren (1998) that there are different tithing systems in operation among Christian which are:

1. Paying before tax and expenses,
2. Paying after tax and before necessities,
3. Paying of 10% after tax and basic necessities have been paid for.

Research Question 3: What are the reasons for not paying by those who do not pay?

Although, the questionnaire did not provide any reasons for not paying tithe, but it could be deduced from the result in table 3 that all respondents agreed that tithe payment is biblical. However, in table 4, only 10%, 5% each in both Pentecostal churches do not pay tithe, which means that they do not have any genuine reasons for not paying tithe, since they agreed that it is biblical to pay tithe. They just decided not to pay it probably out of disobedience. While one of them was questioned about the reason why he does not pay tithe, he just said, no out rightly,

without any reason.

Research Question 4: Are faithful tithers receiving bountiful harvest as God said in His word? Result from responses from table 13 answers this question and confirms that faithful tithers are receiving bountiful harvests. For instance, 100% of both respondents in Orthodox churches and 95% of respondents both in Pentecostal churches agreed that God is blessing them abundantly and rebuking devourer for their sake after paying tithes. It was only 5% in Pentecostal church that could not decide for reason best known to him or her.

Conclusion

Based on the findings of this study, it was drawn that tithe payment is still biblical and relevant to the contemporary believers and as many who obey this law of God are being blessed abundantly by God. God also rebuke devourer for their sake according to His word. It is therefore recommended that those Christians who have not been paying their tithes hitherto should have a change of attitude and start obeying this law of God from now henceforth.

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