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Troubled.

Nobody saw me do it,
Nobody came that way,
When I found the box on the closet shelf
Where the cakes for supper lay.

Nobody told me not to.
Nobody knows but myself,
But, O! I wish that cake I took
Was back again on the shelf.

Nobody knows my trouble,
Nobody ever would guess
That a cake could cause a little girl
So much unhappiness.

Nobody can tell mother
Who took it from the shelf—
But I know, before I go to sleep,
I'll have to tell her myself!

—Exchange.

Proportionate Offerings, or the Lord's Income Tax.

From the earliest ages God has been worshipped by offerings and these offerings have always been *proportionate*. Four hundred years before the giving of the Mosaic Law, Abraham gave a tithe or "tenth" to Melchisedek, and two hundred years afterwards Jacob, in a very remarkable way, (see Gen. xxviii. 22,) after his vision at Luz, devoted a "tenth" of all his property to the Almighty. There are also numerous instances to be found in the practice of heathen nations, Greeks, Romans, Carthaginians, and Arabians, of applying tenths derived from property, and from commercial profits to the services of the deity. The Mohammedans give a "fifth." Under the Mosaic Law the Israelites were commanded to give a "tenth" to the Levites for the service of the Temple. Our Saviour plainly sanctioned the same law, and it has never been repealed, never abrogated, and nothing has been substituted for it.

Proportionate giving makes our Heavenly Father a partner in all our business transactions, and God will undoubtedly bless a business in which He is recognized as a partner.

Proportionate giving unites religion with business, and those who adopt it as a rule of life, strive to make more money in order that they may have a larger percentage of income for the Master's cause.

St. Paul in his Epistle to the Corinthians recognizes this method of giving when he says to the Corinthians, "Upon the first day of the week let every one of you lay by him in store as God hath prospered him." The inferences are plain. First regularity "upon the first day of the week," and secondly a definite share. "as God hath prospered you."

It is important to notice that it is not a mere exhortation but a command and an order. The Apostle does not say Get ready and when I come I will preach a sermon on giving, and while you are under the influence of the sermon, and while your hearts are warm with love and sympathy we will take up a good collection—but, he says ' Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come."

Nothing will be so ennobling to your secular and business life as proportionate giving. Nothing will more certainly conduce to temporal prosperity, nothing will enable us to do more good or to be more useful, nothing will give greater help to others, nothing will make us more like our Master, and nothing will better qualify us to render up an account of our stewardship with joy in the last day as this Divine partnership in our daily business.

We must also notice that this order is not addressed to a few of the flock, or to the rich members of the congregation, but to "everyone of you." And, also, that the Epistle in which we find the words is not addressed merely to the Christians at Corinth,

but to "all in every place that call upon the name of Jesus Christ our Lord." (See 1 Cor. i. 3.)

The question may be asked how shall I manage to estimate my income, and what deductions shall I make? Now, suppose you are working on a salary of \$500 a year, you will owe \$50 a year to the Lord. Or, if you receive \$1,000 a year, you will owe \$100. This should be made not in yearly payments but by weekly offerings, "upon the first day of the week." Observe that God only asks for one tenth of the income, or as the Bible has it one tenth of the *increase*, and not one tenth of the capital.

In the cases of persons with a small income, they are often tried by providential expenses incident to sickness, etc. In such cases the expenses should be deducted from the whole income, and not from the Lord's portion alone. For example, a person having an income of \$1,000 a year, through sickness spends \$200 upon medical expenses, etc. In this case the Lord's portion will be \$80 instead of \$100.

It may be asked, "shall I put down any aid which I may give to the poor against the Lord's portion?" In the case of the Jews the tenths upon the increase were given entirely for the service of the sanctuary, but "the poor are God's heritage," and "he that giveth to the poor lendeth unto the Lord," so that taking into consideration the different considerations under which we live it may be reasonable to deduct from the Lord's portion sums given for the relief of the poor, and for other charities. But it should never be forgotten that according to Holy Scripture the sanctuary has a first claim upon the tenths.

And if our Churches were supported by these tenths it is marvellous how it would relieve the ministry of the sanctuary of all pecuniary anxieties. Take, for example, what would be called a "poor Church," with a small congregation of 160 individuals, receiving incomes varying from \$8 to \$35 a week, and it will be seen from the following table that if they gave a tenth of their incomes, (according to what may be considered a fair estimate of the weekly salaries of one hundred and sixty persons), it would yield the large sum of \$15,132 a year.

| Individuals. | Weekly salary. | Weekly tithe. | Total. |
|--------------|----------------|---------------|--------|
| 20 | \$ 8.00 | \$.80 | \$16 |
| 40 | 10.00 | 1.00 | 40 |
| 20 | 15.00 | 1.50 | 30 |
| 30 | 20.00 | 2.00 | 60 |
| 20 | 25.00 | 2.50 | 50 |
| 20 | 30.00 | 3.00 | 60 |
| 10 | 35.00 | 3.50 | 35 |
| | | | \$291. |

If the total weekly sum of \$291, is multiplied by 52 weeks it will show the yearly income of \$15,132. Such an income would place any Church with a congregation of only 160 individuals in such a position that it would be able to exercise considerable influence beyond the limited sphere of its own congregation.

But it may be said that the estimate is too high because the "tenth" must of necessity include other charitable works than the support of the Church. But, even in this case, if we deduct one half of the tenth, as reserved for the church, it yields the substantial income of \$7,566 a year, which we think will be exactly what a small church of the size indicated would require for its yearly support.

As matters now stand, we see how very much below the scriptural standard are our present methods of giving. In churches where the envelope system is introduced it is found that a weekly pledge of \$1 is considered liberal even by persons who are in receipt of large incomes, and yet, according to the standard of Holy Scripture, it only represents the proportionate giving of one who is in the receipt of the small salary of \$19 a week! Or, making the deduction for other charitable purposes which we have indicated, and leaving only a twentieth for the service of our sanctuary, a weekly pledge of \$1 would only indicate the possession of the moderate income of \$20 a week. T. P. H., in the *Church Work*.