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What proportion of our income should we give? We believe at least one-tenth. In Lev. xxvii, 30-32, we read: "And all the tithe of the land, whether of the seed of the land, or the fruit of the tree, is the Lord's; it is holy unto the Lord. And concerning the tithe of the herd, or of the flock, the tenth shall be holy unto the Lord." In Genesis xiv. 20, we find God's servant, Abraham, giving a tenth of all. We find the same promised by Jacob in his memorable vow. He was fifteen years of age at the time of Abraham's death, and knew of Abraham's practice. Home education is never forgotten. We find the very first night away from home Jacob made this vow, "If God will be with me and will keep me, . . . I will surely give the tenth unto Him." It is written in Deut. xiv. 22, 29: "Thou shalt truly tithe all the increase of thy seed that the field bringeth forth year by year."

Some may say this only had reference to the old dispensation. Christ came not to destroy, but to fulfil the law. He did not repeal the law regarding the Sabbath, and we have no evidence that He repealed any law or command regarding the exercise of benevolence.

The law of tithing is not ceremonial; hence, like the law of the Sabbath, it still remains in full force, and needed not that it should be re-enacted in the New Testament. Christ, however, commended the law of tithing, for, in Matt. xxiii. 23, when referring to tithes, He says: "These ought ye to have done."

In discussing this matter, Rev. William Arthur says: "After summing up the contributions of the