

altogether optional. On the contrary we hold that it is strictly and universally obligatory.

Many allow themselves to be misled on this point by assuming a false ground of distinction between these tithes and free-will offerings. Of course, there is a distinction, but it lies merely in this: that in this one case the amount is prescribed by law, but in the other case, it is left to the conscience and heart of the giver. The duty of giving, however, was as binding in the one case as in the other. God required both. As the Proprietor of all things he claims one as a matter of justice; as Redeemer, he looks for the other as a proof of love.

(2) The Scriptures teach that all should give, "None shall appear before me empty: every man shall give as he is able." The same rule is enjoined by the apostle: "Let *every one* of you lay by him in store." None are exempt; the poor as well as the rich are "to perform the doing of it." There is a sort of current sentimentalism which teaches that the poor ought not to be expected to give, but the occasions and instances of liberality which the Scriptures have most carefully recorded are those in which the "deep poverty" of the givers has made their gifts more rich.

(3) But another important Scriptural rule of giving, is that all shall give in proportion to their increase: "Every man shall give as he is able, according to the blessing of the Lord thy God upon thee." The motive urged is the fact of our dependence upon God, and our debt of gratitude to Him. I am not prepared to discuss fully the permanent obligation of the tithe. There are many arguments, however, in favor of the view that it is still binding as the minimum measure of giving. It is of divine appointment. The first Scriptural notices of the ordinance show that it was prior to the Levitical institution. Besides the custom was observed by nations who had no acquaintance or communication with the Jews. It cannot be proven that ever the law has been repealed. Then, an additional argument more practical and pressing than any other, is the fact that the wants of the church can never be met, or the church's duty to the world never fulfilled until Christians come systematically to devoting at least a tenth of their increase to the Lord. And when that point of liberality is arrived at, it will soon be exceeded. It must be remembered there were two regular tithes paid by the Jews: (1) for the maintenance of the Levites, which was in lieu of their inheritance in the land, Numbers xviii. 20, 21: and also for hire, or reward for their service in the tabernacle. (2) There was also another tithe which was to be expended in sacrifices, solemn feasts and gifts to the poor, Deut. xii. 6, 7, and xiv. 22, 23, As distinct from that paid to the Levite, this is generally spoken of as a second or additional tithe, but it is in fact, the original tithe which had existed from time immemorial. There was also a third tithe to be levied every three years, but about which we have not much definite information. They were all, however, exclusive (1) of the first-born of the flocks, and the first-fruits of the field: (2) of any singular vow, or special devotion which any one might make on any special occasion. If so much then was required to sustain the ordinances of religion in one nation, ought we to give less whose privileges are so much greater, and upon whom the whole world has claims?

Having noticed the rules of acceptable giving, we may refer very briefly to its rewards. These rewards are realized both in our temporal and