England, endowed an orphanage and two alms-houses. Who has not heard of the wealth, the carpets, the liberality, and the good works of the Crossleys, of England?

Will not every man, woman, and youth who reads these pages resolve to begin at once to give at least one-tenth to benevolence of all he or she receives, and continue to do so throughout life?

If I determine to give one-tenth of my income to benevolence, how shall I ascertain the amount?

The professional man will have little difficulty. It is one-tenth of his entire income. Say he receives a salary of one thousand dollars or five hundred. In the first case, he would put aside one hundred dollars; in the second, fifty dollars should go into the treasury of the Lord.

Should ministers tithe their incomes?" Yes. The same as others do. What if my salary is not paid in full? Tithe what you receive. Should I take out anything for family expenses? No; you might spend all on your family, and have nothing left for charitable or religious objects. Should I deduct board? No.

In the case of a business man it is your entire income, less your business expenses—not your personal or family expenses. Should I deduct insurance from my gross income before tithing? If on your household property, no; if on your business property, your goods or stock in business, yes, as that comes under the head of your business expenses; if on your life, no; taxes, on household property, no; if on business property, yes; house rent, if for your