

St. Thomas Aquinas

The Summa Theologica

(Benziger Bros. edition, 1947)

Translated by

Fathers of the English Dominican Province

[Index](#) [[<<](#) | [>>](#)]

[Second Part of the Second Part](#) [[<<](#) | [>>](#)]

[Question: 87](#) [[<<](#) | [>>](#)]

OF TITHES (FOUR ARTICLES)

Next we must consider tithes, under which head there are four points of inquiry:

[\(1\)](#) Whether men are bound by precept to pay tithes?

[\(2\)](#) Of what things ought tithes to be paid?

[\(3\)](#) To whom ought they to be paid?

[\(4\)](#) Who ought to pay tithes?

[Index](#) [[<<](#) | [>>](#)]

[Second Part of the Second Part](#) [[<<](#) | [>>](#)]

[Question: 87](#) [[<<](#) | [>>](#)]

[Article: 1](#) [[<<](#) | [>>](#)]

Whether men are bound to pay tithes under a necessity of precept?

Objection 1: It would seem that men are not bound by precept to pay tithes. The commandment to pay tithes is contained in the Old Law (Lev. 27:30), "All tithes of the land, whether of corn or of the fruits of trees, are the Lord's," and further on (Lev. 27:32): "Of all the tithes of oxen and sheep and goats, that pass under the shepherd's rod, every tenth that cometh shall be sanctified to the Lord." This cannot be reckoned among the moral precepts, because natural reason does not dictate that one ought to give a tenth part, rather than a ninth or eleventh. Therefore it is either a judicial or a ceremonial precept. Now, as stated above (FS, Question [103], Article [3]; FS, Question [104], Article [3]), during the time of grace men are bound neither to the ceremonial nor to the judicial precepts of the Old Law. Therefore men are not bound now to pay tithes.

[Donate bitcoin.](#) St. Isidore [e-book library/forum](#) » [aquinas](#) » [english](#) » [summa](#) » [SS](#) » [SS087.html](#)ere commanded by Christ through the Apostles, according to Mt. 28:20, "Teaching them to observe all things whatsoever I have commanded you"; and Paul says ([Acts 20:27](#)): "I have not spared to declare unto you all the counsel of God." Now neither in the teaching of Christ nor in that of the apostles is there any mention of the paying of tithes: for the saying of our Lord about tithes ([Mt. 23:23](#)), "These things you ought to have done" seems to refer to the past time of legal observance: thus Hilary says (Super Matth. can. xxiv): "The tithing of herbs, which was useful in foreshadowing the future, was not to be omitted." Therefore during the time of grace men are not bound to pay tithes.

Objection 3: Further, during the time of grace, men are not more bound to the legal observances than before the Law. But before the Law tithes were given, by reason not of a precept but of a vow. For we read ([Gn. 28:20,22](#)) that Jacob "made a vow" saying: "If God shall be with me, and shall keep me in the way by which I walk... of all the things that Thou shalt give to me, I will offer tithes to Thee." Neither, therefore, during the time of grace are men bound to pay tithes.

Objection 4: Further, in the Old Law men were bound to pay three kinds of tithe. For it is written ([Num. 18:23,24](#)): "The sons of Levi... shall... be content with the oblation of tithes, which I have separated for their uses and necessities." Again, there were other tithes of which we read ([Dt. 14:22,23](#)): "Every year thou shalt set aside the tithes of all thy fruits, that the earth bringeth forth year by year; and thou shalt eat before the Lord thy God in the place which He shall choose." And there were yet other tithes, of which it is written ([Dt. 14:28](#)): "The third year thou shalt separate another tithe of all things that grow to thee at that time, and shalt lay it up within thy gates. And the Levite that hath no other part nor possession with thee, and the stranger, and the fatherless, and the widow, that are within thy gates, shall... eat and be filled." Now during the time of grace men are not bound to pay the second and third tithes. Neither therefore are they bound to pay the first.

Objection 5: Further, a debt that is due without any time being fixed for its payment, must be paid at once under pain of sin. Accordingly if during the time of grace men are bound, under necessity of precept, to pay tithes in those countries where tithes are not paid, they would all be in a state of mortal sin, and so would also be the ministers of the Church for dissembling. But this seems unreasonable. Therefore during the time of grace men are not bound under necessity of precept to pay tithes.

On the contrary, Augustine [*Append. Serm. cclxxcii], whose words are quoted 16, qu. i [*Can. Decimae], says: "It is a duty to pay tithes, and whoever refuses to pay them takes what belongs to another."

I answer that, In the Old Law tithes were paid for the sustenance of the ministers of God. Hence it is written (Malach. 3:10): "Bring all the tithes into My [Vulg.: 'the'] store-house that there may be meat in My house." Hence the precept about the paying of tithes was partly moral and instilled in the natural reason; and partly judicial, deriving its force from its divine institution. Because natural reason dictates that the people should administer the necessities of life to those who minister the divine worship for the welfare of the whole people even as it is the people's duty to provide a livelihood for their rulers and soldiers and so forth. Hence the Apostle proves this from human custom, saying ([1 Cor. 9:7](#)): "Who serveth as a soldier at any time at his own charge? Who planteth a vineyard and eateth not of the fruit thereof?" But the fixing of the proportion to be offered to the ministers of divine worship does not belong to the natural law, but was determined by divine institution, in accordance with the condition of that people to whom the law was being given. For they were divided into twelve tribes, and the

possessions whence to derive a livelihood: and so it was becomingly ordained that the remaining eleven tribes should give one-tenth part of their revenues to the Levites [*Num. 18:21] that the latter might live respectably; and also because some, through negligence, would disregard this precept. Hence, so far as the tenth part was fixed, the precept was judicial, since all institutions established among this people for the special purpose of preserving equality among men, in accordance with this people's condition, are called "judicial precepts." Nevertheless by way of consequence these institutions foreshadowed something in the future, even as everything else connected with them, according to 1 Cor. 12, "All these things happened to them in figure." In this respect they had something in common with the "ceremonial precepts," which were instituted chiefly that they might be signs of the future. Hence the precept about paying tithes foreshadowed something in the future. For ten is, in a way, the perfect number (being the first numerical limit, since the figures do not go beyond ten but begin over again from one), and therefore he that gave a tenth, which is the sign of perfection, reserving the nine other parts for himself, acknowledged by a sign that imperfection was his part, and that the perfection which was to come through Christ was to be hoped for from God. Yet this proves it to be, not a ceremonial but a judicial precept, as stated above.

There is this difference between the ceremonial and judicial precepts of the Law, as we stated above ([FS, Question \[104\], Article \[3\]](#)), that it is unlawful to observe the ceremonial precepts at the time of the New Law, whereas there is no sin in keeping the judicial precepts during the time of grace although they are not binding. Indeed they are bound to be observed by some, if they be ordained by the authority of those who have power to make laws. Thus it was a judicial precept of the Old Law that he who stole a sheep should restore four sheep ([Ex. 22:1](#)), and if any king were to order this to be done his subjects would be bound to obey. In like manner during the time of the New Law the authority of the Church has established the payment of tithe; thus showing a certain kindness, lest the people of the New Law should give less to the ministers of the New Testament than did the people of the Old Law to the ministers of the Old Testament; for the people of the New Law are under greater obligations, according to Mt. 5:20, "Unless your justice abound more than that of the Scribes and Pharisees, you shall not enter into the kingdom of heaven," and, moreover, the ministers of the New Testament are of greater dignity than the ministers of the Old Testament, as the Apostle shows ([2 Cor. 3:7,8](#)).

Accordingly it is evident that man's obligation to pay tithes arises partly from natural law, partly from the institution of the Church; who, nevertheless, in consideration of the requirements of time and persons might ordain the payment of some other proportion.

This suffices for the Reply to the First Objection.

Reply to Objection 2: The precept about paying tithes, in so far as it was a moral precept, was given in the Gospel by our Lord when He said ([Mt. 10:10](#)) [*The words as quoted are from Lk. 10:7: Matthew has 'meat' instead of 'hire']: "The workman is worthy of his hire," and the Apostle says the same ([1 Cor. 9:4 seqq.](#)). But the fixing of the particular proportion is left to the ordinance of the Church.

Reply to Objection 3: Before the time of the Old Law the ministry of the divine worship was not entrusted to any particular person; although it is stated that the first-born were priests, and that they received a double portion. For this very reason no particular portion was directed to be given to the ministers of the divine worship: but when they met with one, each man of his own accord gave him what he deemed right. Thus Abraham by a kind of prophetic instinct gave tithes to Melchisedech, the priest of the Most High God, according to Gn. 14:20,

[Donate bitcoin.](#) St. Isidore [e-book library/forum](#) » [aquinas](#) » [english](#) » [summa](#) » [SS](#) » [SS087.html](#) to do so, not by paying them to ministers, but for the purpose of the divine worship, for instance for the fulfilling of sacrifices, hence he said significantly: "I will offer tithes to Thee."

Reply to Objection 4: The second kind of tithe, which was reserved for the offering of sacrifices, has no place in the New Law, since the legal victims had ceased. But the third kind of tithe which they had to eat with the poor, is increased in the New Law, for our Lord commanded us to give to the poor not merely the tenth part, but all our surplus, according to Lk. 11:41: "That which remaineth, give alms." Moreover the tithes that are given to the ministers of the Church should be dispensed by them for the use of the poor.

Reply to Objection 5: The ministers of the Church ought to be more solicitous for the increase of spiritual goods in the people, than for the amassing of temporal goods: and hence the Apostle was unwilling to make use of the right given him by the Lord of receiving his livelihood from those to whom he preached the Gospel, lest he should occasion a hindrance to the Gospel of Christ [*1 Cor. 9:12]. Nor did they sin who did not contribute to his upkeep, else the Apostle would not have omitted to reprove them. In like manner the ministers of the Church rightly refrain from demanding the Church's tithes, when they could not demand them without scandal, on account of their having fallen into desuetude, or for some other reason. Nevertheless those who do not give tithes in places where the Church does not demand them are not in a state of damnation, unless they be obstinate, and unwilling to pay even if tithes were demanded of them.

[Index](#) [[<<](#) | [>>](#)]

[Second Part of the Second Part](#) [[<<](#) | [>>](#)]

[Question: 87](#) [[<<](#) | [>>](#)]

[Article: 2](#) [[<<](#) | [>>](#)]

Whether men are bound to pay tithes of all things?

Objection 1: It would seem that men are not bound to give tithes of all things. The paying of tithes seems to be an institution of the Old Law. Now the Old Law contains no precept about personal tithes, viz. those that are payable on property acquired by one's own act, for instance by commerce or soldiering. Therefore no man is bound to pay tithes on such things.

Objection 2: Further, it is not right to make oblations of that which is ill-gotten, as stated above ([Question \[86\]](#), [Article \[3\]](#)). Now oblations, being offered to God immediately, seem to be more closely connected with the divine worship than tithes which are offered to the ministers. Therefore neither should tithes be paid on ill-gotten goods.

Objection 3: Further, in the last chapter of Leviticus (30,32) the precept of paying tithes refers only to "corn, fruits of trees" and animals "that pass under the shepherd's rod." But man derives a revenue from other smaller things, such as the herbs that grow in his garden and so forth. Therefore neither on these things is a man bound to pay tithes.

Objection 4: Further, man cannot pay except what is in his power. Now a man does not always remain in possession of all his profit from land and stock, since sometimes he loses them by theft or robbery; sometimes they are transferred to another person by sale; sometimes they

Therefore one ought not to pay tithes on such like things.

On the contrary, It is written ([Gn. 28:22](#)): "Of all things that Thou shalt give to me, I will offer tithes to Thee."

I answer that, In judging about a thing we should look to its principle. Now the principle of the payment of tithes is the debt whereby carnal things are due to those who sow spiritual things, according to the saying of the Apostle ([1 Cor. 9:11](#)), "If we have sown unto you spiritual things, is it a great matter if we reap your carnal things?" [thus implying that on the contrary "it is no great matter if we reap your carnal things"] [*The phrase in the brackets is omitted in the Leonine edition]. For this debt is the principle on which is based the commandment of the Church about the payment of tithes. Now whatever man possesses comes under the designation of carnal things. Therefore tithes must be paid on whatever one possesses.

Reply to Objection 1: In accordance with the condition of that people there was a special reason why the Old Law did not include a precept about personal tithes; because, to wit, all the other tribes had certain possessions wherewith they were able to provide a sufficient livelihood for the Levites who had no possessions, but were not forbidden to make a profit out of other lawful occupations as the other Jews did. On the other hand the people of the New Law are spread abroad throughout the world, and many of them have no possessions, but live by trade, and these would contribute nothing to the support of God's ministers if they did not pay tithes on their trade profits. Moreover the ministers of the New Law are more strictly forbidden to occupy themselves in money-making trades, according to 2 Tim. 2:4, "No man being a soldier to God, entangleth himself with secular business." Wherefore in the New Law men are bound to pay personal tithes, according to the custom of their country and the needs of the ministers: hence Augustine, whose words are quoted 16, qu. 1, cap. Decimae, says [*Append. Serm. cclxxvii]: "Tithes must be paid on the profits of soldiering, trade or craft."

Reply to Objection 2: Things are ill-gotten in two ways. First, because the getting itself was unjust: such, for instance, are things gotten by robbery, theft or usury: and these a man is bound to restore, and not to pay tithes on them. If, however, a field be bought with the profits of usury, the usurer is bound to pay tithes on the produce, because the latter is not gotten usuriously but given by God. On the other hand certain things are said to be ill-gotten, because they are gotten of a shameful cause, for instance of whoredom or stage-playing, and the like. Such things a man is not bound to restore, and consequently he is bound to pay tithes on them in the same way as other personal tithes. Nevertheless the Church must not accept the tithe so long as those persons remain in sin, lest she appear to have a share in their sins: but when they have done penance, tithes may be accepted from them on these things.

Reply to Objection 3: Things directed to an end must be judged according to their fittingness to the end. Now the payment of tithes is due not for its own sake, but for the sake of the ministers, to whose dignity it is unbecoming that they should demand minute things with careful exactitude, for this is reckoned sinful according to the Philosopher (Ethic. iv, 2). Hence the Old Law did not order the payment of tithes on such like minute things, but left it to the judgment of those who are willing to pay, because minute things are counted as nothing. Wherefore the Pharisees who claimed for themselves the perfect justice of the Law, paid tithes even on these minute things: nor are they reprov'd by our Lord on that account, but only because they despised greater, i.e. spiritual, precepts; and rather did He show them to be deserving of praise in this particular, when He said ([Mt. 23:23](#)): "These things you ought to have done," i.e. during the time of the Law, according to Chrysostom's [*Hom. xlv in the Opus Imperfectum falsely ascribed to St. John Chrysostom] commentary. This also seems to denote

Reply to Objection 4: A man is not bound to pay tithes on what he has lost by theft or robbery, before he recovers his property: unless he has incurred the loss through his own fault or neglect, because the Church ought not to be the loser on that account. If he sell wheat that has not been tithed, the Church can command the tithes due to her, both from the buyer who has a thing due to the Church, and from the seller, because so far as he is concerned he has defrauded the Church: yet if one pays, the other is not bound. Tithes are due on the fruits of the earth, in so far as these fruits are the gift of God. Wherefore tithes do not come under a tax, nor are they subject to workmen's wages. Hence it is not right to deduct one's taxes and the wages paid to workmen, before paying tithes: but tithes must be paid before anything else on one's entire produce.

[Index](#) [[<<](#) | [>>](#)]

[Second Part of the Second Part](#) [[<<](#) | [>>](#)]

[Question: 87](#) [[<<](#) | [>>](#)]

[Article: 3](#) [[<<](#) | [>>](#)]

Whether tithes should be paid to the clergy?

Objection 1: It would seem that tithes should not be paid to the clergy. Tithes were paid to the Levites in the Old Testament, because they had no portion in the people's possessions, according to Num. 18:23,24. But in the New Testament the clergy have possessions not only ecclesiastical, but sometimes also patrimonial: moreover they receive first-fruits, and oblations for the living and the dead. Therefore it is unnecessary to pay tithes to them.

Objection 2: Further, it sometimes happens that a man dwells in one parish, and farms in another; or a shepherd may take his flock within the bounds of one parish during one part of the year, and within the bounds of another parish during the other part of the year; or he may have his sheepfold in one parish, and graze the sheep in another. Now in all these and similar cases it seems impossible to decide to which clergy the tithes ought to be paid. Therefore it would seem that no fixed tithe ought to be paid to the clergy.

Objection 3: Further, it is the general custom in certain countries for the soldiers to hold the tithes from the Church in fee; and certain religious receive tithes. Therefore seemingly tithes are not due only to those of the clergy who have care of souls.

On the contrary, It is written ([Num. 18:21](#)): "I have given to the sons of Levi all the tithes of Israel for a possession, for the ministry wherewith they serve Me in the Tabernacle." Now the clergy are the successors of the sons of Levi in the New Testament. Therefore tithes are due to the clergy alone.

I answer that, Two things have to be considered with regard to tithes: namely, the right to receive tithes, and the things given in the name of tithes. The right to receive tithes is a spiritual thing, for it arises from the debt in virtue of which the ministers of the altar have a right to the expenses of their ministry, and temporal things are due to those who sow spiritual

On the other hand the things given in the name of tithes are material, wherefore they may come to be used by anyone, and thus it is that they fall into the hands of the laity.

Reply to Objection 1: In the Old Law, as stated above ([Article \[1\]](#), ad 4), special tithes were earmarked for the assistance of the poor. But in the New Law the tithes are given to the clergy, not only for their own support, but also that the clergy may use them in assisting the poor. Hence they are not unnecessary; indeed Church property, oblations and first-fruits as well as tithes are all necessary for this same purpose.

Reply to Objection 2: Personal tithes are due to the church in whose parish a man dwells, while predial tithes seem more reasonably to belong to the church within whose bounds the land is situated. The law, however, prescribes that in this matter a custom that has obtained for a long time must be observed [*Cap. Cum sint, and Cap. Ad apostolicae, de Decimis, etc.]. The shepherd who grazes his flock at different seasons in two parishes, should pay tithe proportionately to both churches. And since the fruit of the flock is derived from the pasture, the tithe of the flock is due to the church in whose lands the flock grazes, rather than to the church on whose land the fold is situated.

Reply to Objection 3: Just as the Church can hand over to a layman the things she receives under the title of tithe, so too can she allow him to receive tithes that are yet to be paid, the right of receiving being reserved to the ministers of the Church. The motive may be either the need of the Church, as when tithes are due to certain soldiers through being granted to them in fee by the Church, or it may be the succoring of the poor; thus certain tithes have been granted by way of alms to certain lay religious, or to those that have no care of souls. Some religious, however, are competent to receive tithes, because they have care of souls.

[Index](#) [[<<](#) [>>](#)]

[Second Part of the Second Part](#) [[<<](#) [>>](#)]

[Question: 87](#) [[<<](#) [>>](#)]

[Article: 4](#) [[<<](#) [>>](#)]

Whether the clergy also are bound to pay tithes?

Objection 1: It would seem that clerics also are bound to pay tithes. By common law [*Cap. Cum homines, de Decimis, etc.] the parish church should receive the tithes on the lands which are in its territory. Now it happens sometimes that the clergy have certain lands of their own on the territory of some parish church, or that one church has ecclesiastical property on the territory of another. Therefore it would seem that the clergy are bound to pay predial tithes.

Objection 2: Further, some religious are clerics; and yet they are bound to pay tithes to churches on account of the lands which they cultivate even with their own hands [*Cap. Ex parte, and Cap. Nuper.]. Therefore it would seem that the clergy are not immune from the payment of tithes.

[Donate bitcoin.](#) St. Isidore [e-book library/forum](#) » [aquinas](#) » [english](#) » [summa](#) » [SS](#) » [SS087.html](#)
that the Levites should receive tithes from the people, but also that they should themselves pay tithes to the high-priest. Therefore the clergy are bound to pay tithes to the Sovereign Pontiff, no less than the laity are bound to pay tithes to the clergy.

Objection 4: Further, tithes should serve not only for the support of the clergy, but also for the assistance of the poor. Therefore, if the clergy are exempt from paying tithes, so too are the poor. Yet the latter is not true. Therefore the former is false.

On the contrary, A decretal of Pope Paschal [*Paschal II] says: "It is a new form of exaction when the clergy demand tithes from the clergy" [*Cap. Novum genus, de Decimis, etc.].

I answer that, The cause of giving cannot be the cause of receiving, as neither can the cause of action be the cause of passion; yet it happens that one and the same person is giver and receiver, even as agent and patient, on account of different causes and from different points of view. Now tithes are due to the clergy as being ministers of the altar and sowers of spiritual things among the people. Wherefore those members of the clergy as such, i.e. as having ecclesiastical property, are not bound to pay tithes; whereas from some other cause through holding property in their own right, either by inheriting it from their kindred, or by purchase, or in any other similar manner, they are bound to the payment of tithes.

Hence the Reply to the First Objection is clear, because the clergy like anyone else are bound to pay tithes on their own lands to the parish church, even though they be the clergy of that same church, because to possess a thing as one's private property is not the same as possessing it in common. But church lands are not tithable, even though they be within the boundaries of another parish.

Reply to Objection 2: Religious who are clerics, if they have care of souls, and dispense spiritual things to the people, are not bound to pay tithes, but they may receive them. Another reason applies to other religious, who though clerics do not dispense spiritual things to the people; for according to the ordinary law they are bound to pay tithes, but they are somewhat exempt by reason of various concessions granted by the Apostolic See [*Cap. Ex multiplici, Ex parte, and Ad audientiam, de Decimis, etc.].

Reply to Objection 3: In the Old Law first-fruits were due to the priests, and tithes to the Levites; and since the Levites were below the priests, the Lord commanded that the former should pay the high-priest "the tenth part of the tenth" [*Num. 18:26] instead of first-fruits: wherefore for the same reason the clergy are bound now to pay tithes to the Sovereign Pontiff, if he demanded them. For natural reason dictates that he who has charge of the common estate of a multitude should be provided with all goods, so that he may be able to carry out whatever is necessary for the common welfare.

Reply to Objection 4: Tithes should be employed for the assistance of the poor, through the dispensation of the clergy. Hence the poor have no reason for accepting tithes, but they are bound to pay them.