

**THE PRACTICE OF TITHING IN CALVARY METHODIST SOCIETY,  
SANTASI NEW SITE - STUDY OF THE CHALLENGES INVOLVED**

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**A long essay submitted to Christian Service University College, in partial  
fulfillment of the requirement for the award of the degree of Bachelor of Arts in  
Theology with Administration.**

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## DECLARATION

I, Otchere Ansah Ebenezer, do hereby declare that this project work report is the result of my own original research except for sections of which references have been duly made and to the best of my knowledge no part of it has been presented to this University College or any other institution for the award of a degree.

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## **DEDICATION**

To the glory of God, this work is dedicated to my sweet heart Mrs. Barbara Ansah Otchere, Sister Vera Sefaa Manu, Madam Grace Boateng and not forgetting my brother Kennedy Ansah Otchere.

## **ACKNOWLEDGEMENTS**

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## **TABLE OF CONTENTS**

<b>Contents</b>	<b>Pages</b>
Title Page     ...     ...     ...     ...     ...     ...     ...     ...     ...	i
Declaration     ...     ...     ...     ...     ...     ...     ...     ...     ...	ii
Dedication     ...     ...     ...     ...     ...     ...     ...     ...     ...	iii
Acknowledgement     ...     ...     ...     ...     ...     ...     ...     ...     ...	iv
Table of Contents     ...     ...     ...     ...     ...     ...     ...     ...     ...	v

## **CHAPTER ONE: GENERAL INTRODUCTION**

1.1 Introduction / Background of the Study	1
1.2 Problem Statement	2
1.3 Research Questions	3
1.4 Aim and Objectives	3
1.5 Scope and Focus of the Study	3
1.6 Research Methodology	3
1.6.1 Methods of Data Collection	4
1.7 Literature Review	4
1.7.1 Meaning of Tithing?	4
1.7.2 History of Tithing	5
1.7.3 The Nature of Tithing in Biblical Times	5
1.7.4 Who is the Recipients of Tithes?	6
1.7.5 Tithing in the Methodist Church	6
1.8 Significance of Research	7
1.9 Organisation and Content of the Study	7

## **CHAPTER TWO: HISTORICAL BACKGROUND OF THE METHODIST CHURCH GHANA**

2.1 Introduction	9
2.2 Brief History of the Methodist Church	9
2.3 History of Calvary Methodist Society, Santasi New Site	11
2.4 The Bible and the Concept of Tithing	12
2.4.1 Tithing in the Old Testament	12
2.5 Conclusion	20

### **CHAPTER THREE: THE METHODIST CHURCH AND TITHING**

3.1 Introduction	22
3.2 Christian Understanding of Giving	22
3.3 The Meaning of Tithe	24
3.4 The Nature of the Practice of Tithing at the Calvary Methodist Church	25
3.5 The Challenges of the Practice of Tithing in the Calvary Methodist Church	26
3.6 Conclusion	29

### **CHAPTER FOUR: ANALYSIS AND EVALUATION OF THE CHURCH AND THE PRACTICE OF TITHING**

4.1 Introduction	30
4.2 Data Description	30
4.3 Data Interpretation	34
4.3.1 Responses	34
4.3.2 Summary of Finding Understanding of the concept of Tithing and Christian Commitment	35
4.4 Obligations and Spiritual Growth	36
4.5 Biblical Authority and Christian Commitments	37
4.6 Conclusion	39

### **CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS**

5.1 Summary of the Study	40
5.2 Conclusion of the Study	40
5.3 Recommendations	40
5.3.1 Discipleship Training	41
5.3.2 Proper Accountability and Transparency in Church Financial Management	41
5.3.3 Wealth Creation Initiatives	41
<b>BIBLIOGRAPHY</b>	<b>42</b>
<b>APPENDICES</b>	<b>45</b>

## **CHAPTER ONE**

### **GENERAL INTRODUCTION**

## 1.1 Introduction / Background of the Study

Religious tithing is an ancient concept. The English word ‘tithe’ originates from the Old English word for tenth. The Hebrew word, *masser*, and the Greek, *dekate*, both translated as tithe in the Bible mean ‘a tenth part’. The most common use of the Greek term *dekate* in Archaic and Classical Greek refer to the offering of 1/10th of the spoils of battle to the gods.<sup>1</sup> Tithing in the Bible indicates that the practice and theology of tithing finds its origin in the Old Testament. Abraham, a primary patriarchal figure in Jewish, Christian and Islamic traditions, gave a tenth part to the priest Melchizedek following a victory in battle *Genesis 14:17–20*.<sup>2</sup> This raises some questions concerning the relevance of this law for the Christian churches. To what extent is this transfer valid and defensible? If defensible, how much of this law should be incorporated into the church and on what grounds is this to be done? Is there any evidence in the Bible to the effect that Christians supported the gospel ministry through their tithes? We must face and deal with these questions in order to reveal the biblical basis for the practice of tithing in the Christian churches.<sup>3</sup> Is there the need to support the gospel by tithe given or not? A tithe is usually considered to be a tenth of one’s net income, which is given into the church treasury.<sup>4</sup> Some local churches teach that tithing is compulsory, others emphasize that it is good and blessed to give but it is neither a norm nor an imperative for Christians, while others completely discard the practice of giving as being an Old Testament practice which is irrelevant for us today. Other are of the view that, tithing was a Jewish culture and has nothing to do with Christianity.<sup>5</sup>

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<sup>1</sup>N. James III Russell & Keely S. Jones, *Tithing and religious charitable giving in America*, Applied Economics <http://dx.doi.org/10.1080/00036840903213384> (2011) Date: 21 October 2017.

<sup>2</sup> Russel & Keely, *Tithing and religious*, 2441.

<sup>3</sup> Angel Manuel Rodríguez, *Biblical Research Institute*. Stewardship Department of the General Conference, (2001): 1.

<sup>4</sup>Ervin Budiselić, “The Role and the Place of Tithing in the Context of Christian Giving Part.” *Evangelical Journal of Theology* No. 2 (2014): 1143,144.

<sup>5</sup> Interview with Mr. Kwaku Manu, Society Steward, Calvary Methodist Society, Santasi New Site.



This study was undertaken by the researcher to find out the challenges involved in the practice of tithing in Calvary Methodist Society, Santasi New Site in Kumasi.

Jesus stated in Matthew 23:23: “Woe unto you, scribes and Pharisees, Hypocrites! For you pay tithe of mint, anise and cumin, and have *omitted the weightier matters* of the law, judgment, mercy and faith: these ought you to have done and not to leave the other undone.”<sup>6</sup>

The son of man [Jesus] in his own words on tithing said that it is very important to pay tithes but a lot of people do not pay it well. The Methodist church constitution states that when a minister comes to a society [church], he/she has to check the membership and those who pay due and the strength of the people/members.<sup>7</sup>

## **1.2 Problem Statement**

In recent times, one of the issues that have become a matter of concern to the Calvary Society<sup>8</sup>, is that of tithing. There are members in the Society who can pay tithes, but the tithes remain the same and sometimes decrease in value. In Calvary Methodist Society, 80% of the members own tithe cards but only 55% of them pay tithe and at time irregular amount.<sup>9</sup> How can a Methodist Society be like this because there are always teachings on tithing?

## **1.3 Research Questions**

1. What teaching does the church give on Tithing?

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<sup>6</sup>Steven M. Collins, *Biblical Teachings Regarding Tithing* [Subtitle: Surprising Truths] February, 2012.

<sup>7</sup>*The Constitution And Standing Orders Of The Methodist Church*, Published By Authority Of The Conference of The Methodist Church, Revised Edition 2000.

<sup>8</sup>Society is the name for Methodist Branch Church.

<sup>9</sup> Mr. Kwaku Manu, Society Steward, Calvary Methodist Society, Santasi New Site, 25<sup>th</sup> April, 2018.

2. How do the church members practice Tithing?
3. What challenges does the church face on Tithing?

#### **1.4 Aim and Objectives**

The aim of the researcher is to investigate the practice of tithing and the challenges involved in Calvary Methodist Society.

The objectives of the research are to:

1. Examine the teachings for tithing in the Calvary Methodist Society.
2. Investigate the practice of tithing in Calvary Methodist Society.
3. Find out the challenges in tithing in Calvary Methodist Society.

#### **1.5 Scope and Focus of the Study**

The research focused on Calvary Methodist Society, Santasi – New Site Kumasi, on tithing and the challenges faced by members of Calvary Methodist Society.

#### **1.6 Research Methodology**

This study employed the qualitative and quantitative approaches in the analysis. The study used two main sources in gathering data. These are the primary sources and secondary sources. The researcher made use of structured and unstructured interviews with ministers who had a broader knowledge and perspective on the issue of tithing. The secondary source included books, journals, article internet and church manuals as well.

##### **1.6.1 Methods of Data Collection**

Since the first part of the topic deal with the challenges involved in Calvary Methodist Society, relevant records of the subject and other related material were studied. Relevant records of Calvary Methodist Society considered were minutes of Leaders' Meetings, Constitution, and handout of seminars, and church files.

Interviews were conducted to obtain information from some church personnel including ministers, administrators and some church members within the Local Methodist Society. Some outstanding tithers in the Calvary Methodist Society were also interviewed. Again, questionnaires were administered to obtain relevant information from some church persons.

## **1.7 Literature View**

The researcher examined the views of scholars who have written on the subject of tithing.

### **1.7.1 Meaning of Tithing**

The Lexicon of Evangelical Christianity defines the tithe as “a tenth of one’s income, particularly as offered to God”, and as the practice of “giving one tenth of the believer’s income for the purpose of supporting church operations.”<sup>10</sup> Also, “for many believers a tithe is just the minimum of what they want to give to God. Tithe is given to the church, as it is the ‘house of God’ today and not given to person as we see now.

The tithe was the giving of a tenth of one substance for various tasks specified by God.<sup>11</sup> This gives a clear understanding that all substance of humankind belong to God, God has not allowed humankind to use it the way people want but for tasks specific by God.

### **1.7.2 History of Tithing**

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<sup>10</sup>Budiselić, “The Role and the Place of Tithing”, 144,145.

<sup>11</sup>Juliana Senavoe and John K. Ntsiful, *Will a man Rob God: A Christian Perspective on Giving* (Kumasi: E.C.G Publication Centre, 1990), 5.

In the Old Testament tithing was not a ceremonial requirement imposed by God upon the Israelites only but exclusively as a result of the covenant He made with them at Sinai. Although the origin of this practice is unknown to the historians of religious ideas and practices, we find it mentioned in the Old Testament before there was an Israelite. At that time it was considered to be something common among God's people, as evidenced in the experience of Abraham and Jacob (*Gen 14 and 28*). Abram gave his tithe to a king and priest who lived in a Canaanite city, but who worshiped Yahweh. Tithe was received here by a person who was not related to the patriarch, suggesting that this practice was not to be limited to a single ethnic group.<sup>12</sup> It is clear here that the practice of tithing was prevailing in many ethnic groups, clans or in many societies.

### **1.7.3 The Nature of Tithing in Biblical Times**

The major occupation of people was agriculture; the tithes were from the land and flock. God directed: "Be sure to set aside a tenth of all that your field produce each year", (Deuteronomy 14:22). They were to be the best of the produce. The flock "Every tenth animal that passes under the shepherd's rod," from (Leviticus 27:32). The tithe therefore reflected the means of livelihood of the giver. To give a tenth was to acknowledge in a tangible way God's ownership of the land and produce.<sup>13</sup> In a modern agricultural application of these words, the tithe would consist of every 10<sup>th</sup> animal that passed through a cattle chute.<sup>14</sup>

### **1.7.4 Who is the Recipients of Tithes?**

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<sup>12</sup>Rodríguez, *Biblical Research Institute*, 2.

<sup>13</sup>Senavoe and Ntsiful, *Will A Man Rob God?*, 5.

<sup>14</sup>Collins, *Biblical Teachings*.

God selects those to whom He will give the tithe as a means of subsistence. Self-appointment is not the way to become the recipients of tithe. Second, those selected are the ones whom God appointed to dedicate their lives to the exclusive service of His people. The New Testament identifies those as the gospel ministers who were called by God and acknowledged by the church to be special instruments of the Lord in the proclamation of the gospel.<sup>15</sup>

God designed the theocratic tithing system so that the receivers of the tithe enjoyed a standard of living equivalent to that of the tithe payers. Even the high priest lived at an economic level similar to that of the people.<sup>16</sup> God did not need tithe but wanted the Levite to enjoy a living from the tithe since they were not allowed to work, (Malachi 3:10). It is written: “so that there may be food in my storehouse.” The storehouse was located in the temple complex and consisted of special rooms built for the specific purpose of storing tithes and other offerings. This would suggest that the distribution of the tithe was also centralized.<sup>17</sup> The book of Deuteronomy 14 verse 29 brings in account that the Lord your God may bless you in all the work of your hands.

#### **1.7.5 Tithing in the Methodist Church**

John Wesley on an occasion arose and did what was needful to conserve and extend his work. It is interesting to recall how several people requested Wesley towards the end of 1739 to help them in religious matters. In 1742, in order to meet a debt of the Society it was agreed that all members of the society who were able should contribute a penny a week. The whole society was divided into little companies or classes about twelve in each class. One person in each class should receive the contribution of the rest and bring

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<sup>15</sup>Rodríguez, *Biblical Research Institute*, 9.

<sup>16</sup>Collins, *Biblical Teachings*, 64.

<sup>17</sup>Rodríguez, *Biblical Research Institute*, 11.

it to the stewards weekly. This was the origin of the weekly class meeting and the class leader who became their spiritual overseer, and of the payment of church dues. This was the funding of the church until 1991, when Dr. Joe denroft Johnson Riverson presented a paper at Tarkwa conference. In the paper he made them understand that Christians are God's own creatures, all things Christians have are for God, so there would be no need for the church to change the church dues if tithes are offered to the church.<sup>18</sup>

### **1.9 Significance of Research**

Firstly, this work also serves as a check on leaders, helping them to understand the practice of tithing, and the motive behind tithing in the Society.

Secondly, it is the wish of the researcher to promote giving in the Calvary Society and also make tithe a major source of income to support the Society.

The researcher wishes to encourage students who want to undertake further studies on tithing to use the study report as a reference material

### **1.10 Organisation and Content of the Study**

The study is organised into five chapters. Chapter one is the general view of work [tithing], the background, problem statement, aim and objectives, scope and focus, the study methodology, literature view, significance of research and organisation of the research. Chapter two focuses on some background issues which include brief history of the Methodist Church Ghana, history of Calvary Methodist Society, Santasi New Site, the meaning of tithe as well as the Bible and the concept of Tithing. Chapter three

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<sup>18</sup>Interview with Very Rev. Kwaku Kwarteng, Supt. Minister, Santasi Circuit, MCG, 19<sup>th</sup> February, 2018.

focuses on the practice of tithing at the Calvary Methodist Society, and the challenges involved. Chapter four is analysis of data received. Chapter five covers summary of the study, conclusion and recommendations.

## **CHAPTER TWO**

## **HISTORICAL BACKGROUND OF METHODIST CHURCH GHANA**

### **2.1 Introduction**

In the previous discussion, an attempt was made to examine some background issues which relate to the study. This chapter is a brief history of the Methodist Church Ghana and Calvary Methodist Society, Santasi New Site, and the meaning of tithe in the Bible. According to R. T Kandell, “touching our wallets and purses taps a very sensitive nerve.”<sup>19</sup> It has been emphasized that one major issue that today’s Christian are divided on is the issue of tithing. In an attempt to address this issue, it is necessary to survey the scriptures to understand what it has to say about tithing.

### **2.2 Brief History of the Methodist Church**

The evangelistic zeal of John and Charles Wesley and many others laid the foundation of Methodism in the eighteenth century in England. Its tentacles spread wherever the British extended their influence. In 1835 barely a century after its inception the British Methodist Church sent Joseph Rhodes Dunwell as her first missionary to Ghana (Gold Coast) He first landed at Cape Coast. It was sent in response to a request by a group which was called the “meeting” or Bible Band. These were Ghanaians who have been educated at the school in the Cape Coast Castle and introduced to the Christian religion. Through Captain Porter a British Sailor they asked for Bibles, but they had more than what they asked for, a missionary as well. Under Dunwell the meeting or Bible Band readily constituted the nucleus of Methodist Church Ghana, for already the group had been kept together by their common experience of a sense of sin, fear of hell-fire the need to repent and the assurance of the redeeming love of Christ. Other characteristics of their meeting were prayer saying and interpretation of the Holy Scripture. To these

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<sup>19</sup> R.T. Kandell, *Tithing: A call to serious, Biblical Giving* (Grand Rapids: Zondervan, 1983), 13.



Dunwell added the instruction and inspiration of the sermon, the meditation and witness of class-meeting and the appeal of the extempore prayer.<sup>20</sup>

Other typical Methodist traditions were later added to the lifestyle of the new church-class leaders, leaders meeting, exhorters and quarterly meeting. In December 1837 the first watch night service was held at Cape Coast. But Dunwell did not live long to see the fruit of his labor. He died within 6 months of his arrival. His successors Reverend & Mrs. Wrigley and Reverend & Mrs. Harrop also died by the close of 1837. Harrops died within three weeks of their arrival. The future of Methodism in Ghana was certainly gloomy but their death was not to be the end of the new church which was gradually spreading along the coastal belt of Ghana and slowly into the hinterland.<sup>21</sup>

Thomas Birch Freeman, a man of mixed (African and English) blood was spared to continue the work of his predecessors for about fifty-years. Under him Methodism spread far wide even beyond the borders of Ghana. His many missionary journeys including the famous one to Kumasi in 1839 where he had audience with the Kwaku Duah I, the King of Ashanti clearly indicated his zeal and fearlessness in the proclamation of the Gospel.<sup>22</sup>

We must however underline the fact that more often than not the spread of Methodism in the country was carried out by individual lay persons, mostly people from the coast, who with their families formed the uncultured of the villages or town societies. When these had gained ground, upon application the church sent paid agents or catechists. Names

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<sup>20</sup> Methodist Church, *Ghana, A Bridged History*, 13.

<sup>21</sup> Methodist Church, *Ghana, A Bridged History*, 13.

<sup>22</sup> Methodist Church, *Ghana, A Bridged History*, 13.

of four of these early catechists easily come to mind: J. de Graft Hayford, A.W. Parker, R.J. Hayford and Robert Snyder.<sup>23</sup>

The need for the indigenous Ghanaian ministers to work alongside the white and to assume ultimate responsibility for further growth of the Church in number and in other areas were felt in the history of the early Church. Under Freeman no effort were spared in making a start and among the pioneer Ghanaian ministers were William de Graft, John Hagan, Timothy Lang, John Atto-Ahumah, Fredrick Franco, John Plango and Edward J. Fynn. The process set in motion to train Ghanaians as ministers has continued to our day. However when we look back we have every reason to pride ourselves of outstanding Ghanaian ministers whose impact on the life of the Church and society will forever remain indelible.<sup>24</sup>

### **2.3 History of Calvary Methodist Society, Santasi New Site**

Calvary Methodist Society, Santasi New Site is an extension of Mt. Olivet society, Santasi. In 2012, the leaders of Mt. Olivet society, Santasi decided to plant a new society due to extension of the locality. They had the privilege of British missionaries led by Evangelist Ostenon who led five days evangelistic crusade at Santasi new site. Just after the crusade, Calvary Methodist Society was planted. They started worshipping that very Sunday with 15 members, and the Superintendent Minister by then was Very Rev. Samuel Boadu Ayebofo. The place of worship was for some one. The following Sunday, the owner of the property did not allow the members to worship there again. They moved to another property with the help of Madam Piamu, where they worshipped there for six (6) months. She willingly gave one her store room for use

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<sup>23</sup> Methodist Church, Ghana, *A Bridged History*, 13.

<sup>24</sup> Methodist Church Ghana, *Souvenir Programme for 150years of Methodism* (August 1985), 13.

as place for children ministry and evening Bible class meeting. The Mt. Olivet Society, Santasi, decided to buy two (2) plots of lands for Calvary Methodist Society, at Santasi new site last stop. The British missionaries helped the society with a pavilion which has now turned to be the building of Calvary Methodist Society.

The Society started with 40 children as Sunday School children who now have increased to over 200 in number. The Society has increased in number and many organizations have been formed such as Women's Fellowship, Men Fellowship, Singing Band, Youth Fellowship. The Society has undertaken project like multi urinary, and one new plot in addition to the other asset.<sup>25</sup>

## **2.4 The Bible and the Concept of Tithing**

### **2.4.1 Tithing in the Old Testament**

This portion of the research seeks to bring into view the major Bible passages on the subject of tithe in the Old Testament. It is an attempt to see what is on record in the Holy Scripture.

The first mention of tithe in the Bible is found in Genesis 14:18-20.

Then Melchizedek King of Salem brought out bread and wine. He was priest of God Most High, and he blessed Abram, saying, "Blessed be Abram by God Most High, creator of heaven and earth. And blessed be Gods Most High, who delivered your enemies into your hand". Then Abram gave him a tenth of everything.

The patriarch Abraham was the first person to pay tithes. He paid tithe to Melchizedek, King of Salem and priest of the Most High God. Abraham son of Terah, founder of the Hebrew nation and father of the people of God, traced his ancestry back to Noah through Shem. He came into the Bible story out of an idolatrous background. His

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<sup>25</sup>Interview with Mr. Boa – Amponsem, Sunday School Teacher, 2<sup>nd</sup> April, 2018.

biography begins at Genesis 11:10 with his birth at Ur of the Chaldees and continues until Genesis 25:9, when he is buried at Machpelah by his sons, Isaac and Ishmael.

In Genesis Chapter 14, the story of Abraham's expedition against the marauding kings who raided Sodom and carried away Lot and his household is told. Abraham with his three hundred and eighteen men was able to defeat the foreign armies and rescue all those taken captive. On his return, Melchizedek, King of Salem and priest of God, met him and offered him bread and wine, and Abraham also gave him tithe of all that he had.

It was also systematic because without being assessed by Melchizedek, Abraham gave a tenth of all he had. The Scripture states that, "... Abraham gave him a tenth of everything" (Genesis 14:20b); this indicates that there was no estimation here, it was a tenth. "To estimate is to form an approximate judgment or opinion regarding the value, amount, size, weight, etc., of something or to calculate approximately."<sup>26</sup> On the contrary, the Scripture states that Abraham gave a tenth and not an estimated amount. The incidental way in which this fact is stated seems to indicate an established custom.

The story of Jacob on his flight to Haran is recorded in Genesis 28:10-22;

...Then Jacob made a vow, saying, "If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father's house, then the LORD will be my God and this stone that I have set up as a pillar will be God's house, and of all that you give you me, I will give you a tenth.

Jacob prayed to God to take care of him, and make him prosper. He told God that if God would be good to him, he would make God his God and worship Him. He promised that if he is brought back again to his father's house in health and prosperity,

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<sup>26</sup> Jess Stein, *The Random House Dictionary of the English Language* (Michigan: Random House Inc, 1956), 14.

he would give God a tenth portion of all of his acquired wealth. Based on this vow, it could be said that Jacob recognized God's rule and power.

Jacob's vow seems simply to relate to acting in accordance with an established custom. His words are literally, "... And of all that you give me I will give you a tenth" (Genesis 28: 22b). In one way or the other, Jacob seemed to be following the footsteps of Abraham in acknowledging God in advance of what he would do for him.

Roy T. Cowles believes that Jacob had no religious establishment to which he could contribute, hence, Genesis 28:22b does not give any ground for basing any argument for religious tithing on, neither does it assume that the tithing system existed in Jacob's day.

Contrary to Cowles' assumption, Jacob's meeting with God at Bethel gives an indication of the bases of the tithing system. The researcher would wish to prove this fact with biblical evidence. The Hebrew word ***bethel*** means "house of God". It was a town originally known as Luz twelve miles (20km) north of Jerusalem (Genesis 12:8; 13:3). Jacob called Luz, Bethel since God met him there and confirmed the Abrahamic covenant to him. Jacob revisited this town when he returned from Pandan Aram in response to the command of God (Genesis 35:1). He built an alter and worshiped, calling the place "Bethel".

During the period of the judges, the people of Israel ascertained God's will at Bethel (Judges 20:18). The ark of God was kept at Bethel and Samuel also went to this city from time to time to conduct business and to worship (1 Sam 7:16, 10:3). In the time of Jeroboam when the kingdom of Israel was divided, he chose Bethel as one of the two centers in which he set up golden calves in order to nullify the influence of Jerusalem as the center of religious activity for the people (1 Kings 12:26 – 30). As a

result of the sin of Jeroboam and other sins, Amos cried out against this city (Amos 3:14; 4:4 – 6), and so also did Hosea, pronounce on Bethel, even calling it *Beth Aven* the “house of wickedness” (Hosea 4:15).

During the time of Josiah as the king of Judah, the idolatry was removed from Bethel and the true worship of the Lord was established (2 Kings 23:15-23). During their return from the Babylonian captivity, Ezra and Nehemiah both record that some returned to Bethel and they are listed as Benjamites (Ezra 2:28; Nehemiah 7:32; 11:31). The above incidents among many other factors, give an indication that Bethel was an important town where the Israelite’s worshiped the Lord and offered sacrifices to Him.

In Genesis 28:10-20, Jacob had a God-given dream of a ladder reaching from heaven to earth and angels of God ascending and descending on the ladder. The God of Covenant confirms the Abrahamic promises to Jacob and then anointed the Bethel Stone, calling it the “House of God”. He then made a vow to give tithes of all he receives from the Lord. It is said that, vows like these were, commonly made by people in distress. For instance, Hannah at Shiloh, when she prayed to God for a son, also made a vow (1 Samuel 1:11). As long as the votary performs his vow, the Old Testament does not discourage them (Deuteronomy 23:12 – 23).<sup>27</sup> Vows are not necessarily bargaining with God, rather they can express one’s dependence on Him. Jacob’s vow here was not an expression of unbelief in the promises God made to him in Verse 15 of Genesis 28. This is because all petitionary prayers are based on God’s promises to provide for our needs (Matthew 6:11, 25 – 34).

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<sup>27</sup> D. A. Carson, R.T. France, J.A. Motyer, and G.J. Wenham, *New Bible Commentary; 21<sup>st</sup> Century Edition* (Leicester: IVP, 1994), 80.

Jesus interprets the Ladder to be Himself, “the Son of Man” (John 1:51). Thus, Jacob had a visitation from God and undoubtedly kept his vow of tithes.

It is noted that this vow of tithing was also before the giving of the Law and this gives bases of tithing system. Those who accept the God of Jacob as the God of Abraham, will also keep their vow of tithes and give back to the Lord a tenth of all He gives them. This is done at Bethel, the “House of God”, Angels, as ministering spirits, minister to the heirs of salvation, even as they did to Jacob (Hebrews 1:13, 14).

Substantial information on tithing comes from the Book of the Law, the Torah. As the Israelites prepared to take possession of Canaan and settle down in the land, new instructions came, God ordained a religious establishment in the land. He prescribed laws for the conduct of the people and ways and means for the maintenance of those who should serve in the tabernacle and worship on behalf of the people.

In Leviticus 27:30 – 33 it stated that,

A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD. If a man redeems any of his tithes, he must add a fifth of the value to it. The entire tithe of the herds and flock – every tenth animal that passes under the shepherd’s rod will be holy to the LORD. He must not pick out the good from the bad or make any substitution. If he does make a substitution, both the animal and its substitute become holy and cannot be redeemed.

This is the first time God gave direction as to the giving of a tithe or tenth of anything as in service or worship to Him. Moses, the lawgiver taught the Israelites that “the entire tithe of the land or of the fruit of the trees is the LORD’s it is holy to the LORD” as stated above. The LORD commanded Israel through Moses to give to Him all the tithes of the herds and sheep.

More importantly, the passage gives a theological basis for bringing tithes to the LORD; it belongs to the Lord and is holy to Him. Implied is the fact that it is the LORD who produces; owns and distributes the wealth of the land.<sup>28</sup>

In Numbers 18:21 – 32, the Levites are identified as those who were to receive the tithe in return for their service in the tent of meeting. “Give to the Levite, all the tithes in Israel as their inheritance in return for the work they do while serving at the tent of Meeting” (v 21).

The central subject of the whole passage is the role of the Levites in Israelite society. Since the Levites did not possess any land and therefore could not readily produce their own food, they were given the agricultural tithe of the people for their sustenance and as a reward for their service in the tent of meeting. The Levites, in turn, were to tithe their best to the house of the LORD, specifically to the priest as represented by Aaron (Numbers 18:28f).<sup>29</sup>

In this passage Roy T. Cowles stresses that the agricultural tithe was established by God to meet a definite condition. It was to be the property of the tribe of Levi. Cowles further explains that the service of the Levitical tribe was not simply religious. They led the worship of Israel, and also carried on important civil functions as well. Here Church and State were one, since the government was theocratic. All civil matters, including the meting out of justice and the economic administration of the people were in the hands of the Priests and Levites until the time of the setting up of the kingdom under Saul.<sup>30</sup> From this, it becomes apparent that the tithe in Israel covered more than

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<sup>28</sup> Carpenter, *The International Standard Bible Encyclopaedia*, 862.

<sup>29</sup> Carpenter, *The International Standard Bible Encyclopaedia*, 682.

<sup>30</sup> Roy T. Cowles, *Scriptural Teaching on Stewardship* (Grand Rapids: Baker Book House, 1958), 16 – 17.



religious needs. It went further, providing for the civil government, which in current times is sustained by paying of taxes.

Deuteronomy chapters 12, 14, and 26 provide extensive regulations for tithing Chapter 12:5-19 gives further details about the tithe. Firstly it was to be taken to the place where the LORD would cause his name to dwell. Secondly, there and nowhere else, it was to be eaten with rejoicing by the household of the one bringing the tithe. Thirdly, it was to be shared with the Levites. Carpenter (1988) states that,

Deuteronomy envisions Israel in the land in the near future. Whereas the place to which the tithe was to be brought was not a major concern in Leviticus and Numbers, it is predominant theological concern in Deuteronomy because of the need for unity and purity.<sup>31</sup>

Information about the tithe is also recorded in Deuteronomy 14:22-29. The deposition of the yearly tithe were as follows; firstly, the yearly tithes were to be eaten in God's chosen place, before the LORD, so that Israel would reverence its God (vs. 23). Secondly, when the place chosen was far away, the worshipper could convert the tithe of various goods into money for the journey and then buy and consume whatever he desired at the proper place (vs. 24, 26). Thirdly, the Levites were not to be forgotten at all but they were still to be cared for (vs. 27).

In Deuteronomy chapter 14, another way of handling the tithe every third year is stated.

At the end of every three years, bring all the tithes of that year's produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied so that the LORD your God may bless you in all the work of your hands.

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<sup>31</sup> Kenneth Barker, *The New International Version study Bible* (Grand Rapids: Zondervan Publishing House 1995), 182.

The tithe was to be laid in the towns of Israel in the third year and was to be eaten by the Levite, sojourners, widows, and orphans.

From the above, there seems to be three main descriptions of the tithe under the Mosaic Law in the following passages; Leviticus 27:30 – 33, Numbers 18:21 – 32, and Deut. 12:6 – 18; 14; 22 – 29; 26:2. The first being the general tithe paid to the Levites, who in turn had to give a tenth of that to the Priests (Numbers 18:21, 26); the second being the tithe associated with the sacred meal involving offered and Levites (Deuteronomy 14:22 – 27), and the third being the tithe paid every three years to the poor (Deut. 14:28 – 29).<sup>32</sup> “This reverence should not be sporadic or occasional but always.”<sup>33</sup>

The God of Israel had no need of the grains, sheep, goats and bulls of His people. It was rather a privilege given by God, for the Israelites to learn to put Him first in their lives and to learn from experience that “it is more blessed to give than to receive.”

As a result of these facts, Christians are to seize more opportunities to give to God rather than waiting for special occasions like fund raising, harvest, or when one is delivered from a fatal accident before giving to thank Him.

The tithes came out of what people possessed and was to ensure that the Lord made the tithe a proportion (10%) of what the individual had. The tithes were to be the first to be set aside so that “... you may learn to revere the Lord your God always.” The tithe went to support the workers in God’s house thus, the Levites and priests, and others such as sojourners, widows, fatherless and orphans.

## **2.5 Conclusion**

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<sup>32</sup>Kenneth Barker, *The New International Version Study Bible* (Grand Rapids: Zondervan Publishing House, 1995), 182.

<sup>33</sup>Senavoe and Ntsiful, *Will a man Rob God*, 5.

Mention has been made of almost every quotation that talks about the tenth, tithing, and “tithers” and has not just ripped verses out of context but has brought in the relevant commands that Christ’s priesthood is after the Melchizedek to whom Abraham in the Old Testament paid tithe.

Those who do not support the concept of tithe argue that Christians of this generation are not under the law, but under grace and that tithe was a law, but Christ has set us free from the law. It is a fact that Christians are not under the law, but the principle of tithing is timeless. It is for all in every age and dispensation of Christ. It was neither instituted by the dispensation of law nor terminated by grace. Although tithing is an Old Testament teaching, it is also a New Testament teaching. One can not dispute the fact that, the old is the cradle of the new, and that without the old, the new is incomplete.

Melchizedek was said to be the first person to receive tithe. Therefore, if the order of priesthood has given way to the order of Melchizedek, then tithing should be practised the more, because tithing started with Melchizedek and not with Aaron.

One must not lose sight of the fact that, Christ came” ... Not to abolish the Law and the prophets but to fulfil them” (Matt.5:17). He therefore did not disregard tithing but upheld it.

In this generation, there are Ministers who are full timers like the Leviticus priests who also need to be supported. Also, the poor, needy, widows, fatherless, and aliens are still with us. Christ commented, “The poor you will always have with you...” (Matthew 26:11), “There will always be poor people in the land...” (Deuteronomy 15:11). In the passages, it has been realized that tithing is a religious act of giving a tenth of income for the support of a religious purpose.

From the Old Testament (OT) perspective has been found out that the first time the word tithe appears in the Bible suggests that it was done gratefully, voluntarily, and also systematically. The Scripture states that Abraham gave a tenth and not an estimate. The tithe was given as reverence to God and it went to support God's house.

From the New Testament (NT) perspective, even though the Roman rule had greatly affected the economic life of the people by the time, they still tithed. Some of the passages that focused on the tithe in the Gospels are cast in the negative light because the Pharisees had bad motives for tithing. There is no mention of specification in the NT as found in the OT. But it has been established that monies were collected for the support of the ministry and the needy. Paul directed the Corinthians and virtually all Christians to lay aside from their income, on the first day of the week, as the Lord had prospered them. The author of the Hebrew in New (NT) states that Christians are not absolved from the responsibilities pertaining to the purpose of the tithe obliges all Christians to continually pay their tithes. Tithing should therefore be viewed as an opportunity to show reverence to God for all that He blesses humankind with. It should also be viewed as a means of generating funds for the support of God's work and His people, so as to bless the giver.

### **CHAPTER THREE**

#### **THE METHODIST CHURCH AND TITHING**

### **3.1 Introduction**

In the previous discussion, an attempt was made to examine some background issues which relate to the study. These included a brief history of the Methodist Church, Ghana, history of the Calvary Methodist Society at Santasi, the meaning of the concept of tithing as well as the biblical foundations of the concept of tithing. This chapter examines the practice of tithing in the Calvary Methodist Church at Santasi. It address among other issues the Christian understanding of giving, the nature of tithing in the Calvary Methodist Society, as well as the challenges to the practice of tithing in the Calvary Methodist Society.

### **3.2 Christian Understanding of Giving**

Giving can be understood as a demand or responsibility placed upon us, for alms-giving is an obligation common to many worldviews. This chapter section also explores the overwhelming motivation for giving as a response to the love of God.<sup>34</sup>

Alms-giving is one of the five ‘pillars’ of Islam and in Buddhism the laity are required to give food and alms to enable monks to fulfill their teaching role. Money is appropriately given to support ministers of the gospel Contemporary Judaism summons all humankind to act for the common good and to give to relieve the poor for God’s sake.<sup>35</sup> But anthropologists recognize gift-giving as a universal of human behaviour, often accompanied by an ethical concern about the inner attitude of the giver, which is sometimes expressed as ‘the golden rule.’

“This concern for motivation leads us to recognize with the psychologist that human maturity should always include elements of

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<sup>34</sup> David J. Atkinson, *New Dictionary of Christian Ethics and Pastoral Theology* (Leicester: Inter Varsity Press, 1995), 408.

<sup>35</sup> Atkinson, *New Dictionary of Christian Ethics and Pastoral Theology*, 409.

unconditional self-acceptance, decreasing self-centredness and a courage to take risks. In Christian spiritual writings, maturity has been expressed in terms of an attachment to God with a corresponding detachment from the pressures, fears and anxieties of the material world.”<sup>36</sup>

The New Testament (Matt. 6:1-4; Lk. 11:41; 12:33) encourages alms-giving (Gk. *Root eleos*, ‘mercy’), in continuity with earlier teaching (Ps. 41:1; Pr. 19:17; Dn. 4:27; Tobit 12:8). Jesus allowed himself to be interrupted by human needs (Matt. 9:20; 15:22), and told the rich young man to ‘Go, sell ... give ...’ as a prelude to receiving treasure in heaven and starting a life of discipleship (Mark 10:21). Christ, who gave his life for his enemies (Rom. 5:8), taught love for enemies (Matt. 5:43-45). Giving can mirror the Father’s love for all and be a doorway to sharing God’s joy (Acts 20:35). As a joyful response to the love and forgiveness of God, kindness is done ‘to Jesus Christ’ (Matt. 25:40), and expresses self-giving devotion to God (Matt. 10:21). See the generosity of Zaccheus (to whose house ‘salvation’ had come, Lk. 19:9) and the lifestyle of the church in Acts (Acts 2:44-46; 4:32-35; *cf.* Phil. 4:10-20). It is culpable to ignore the opportunity for alms-giving (Lk. 16:19-31), because the rich are to express their security in God by such generosity. But charity alone is inadequate – God (in Jesus’ parable in Matt. 20:1-16) gives both work and wages, reflecting the context for OT alms-giving, namely a covenant based on justice that protected the poor (Ex. 20:22 – 23:19).<sup>37</sup>

### 3.3 The Meaning of Tithe

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<sup>36</sup> Atkinson, *New Dictionary of Christian Ethics and Pastoral Theology*, 409.

<sup>37</sup> Atkinson, *New Dictionary of Christian Ethics and Pastoral Theology*, 409.

The Hebrew word for tithe is *maser*, a noun that literally means “tenth part or tithe”.<sup>38</sup> The verb *asar* also means “take the tenth part”. The Greek noun *dekate* is a cognate of the verb *dekattoo*, which means, collect tithes” in the active tense and “pay tithes” in the passive tense. J. Christian Wilson defines it as “the religious act of giving a tenth for the support of a religious purpose.”<sup>39</sup>

The idea arose in making the tenth the rate for paying tribute to rulers and for offering gift as a religious duty cannot be determined. It is a historical fact that tithing existed in Babylon in the ancient times. In Persia, Egypt, Syria, Assyria, and even in China. Israel was merely one among many Ancient Near Eastern people who tithed their property, produce, or currency.<sup>40</sup> John D. Freeman states that, “it is quite certain that Abraham knew of it when he migrated from Ur (Genesis 14:17 – 20). Dividing of spoils of war with rulers and religious leaders was widespread” (1 Maac 16:31).<sup>41</sup>

Despite the cited references of tithe among ancient cultures, none of their tithing systems was as defined or as specific as Israel’s. The paying of tithes was an important part of the Jewish religious worship and the Prophets sternly rebuked the neglect of this duty. The context in which tithe appears for the first time seems both joyful and solemn. E.E. Carpenter puts it this way.

Melchizedek plays a priestly role by blessing Abram and providing wine and bread for the victory celebration. Abram gave Melchizedek a “tenth of everything” thus of the spoils of battle (Genesis 14:20).<sup>42</sup>

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<sup>38</sup> William Wilson, *O.T Word Studies: A Valuable Aid That Will Help You Understand The Precise Meaning of Hebrew Words Used in the Bible* (Grand Rapids: Hendrickson Publishers, no date), 448.

<sup>39</sup> John Christian Wilson, *The Anchor Bible Dictionary* (New York: Double Day, 1992), 578.

<sup>40</sup> E. E. Carpenter, *The International Standard Bible Encyclopedia Vol. 4* (Grand Rapids: William B Eerdmans Publishing Company 1988), 861.

<sup>41</sup> John D. Freeman, *The New International Dictionary of the Bible Pictorial Edition: Tithe* (Grand Rapids: Zondervan Publishing House, 1988), 1020.

<sup>42</sup> Carpenter, *The International Standard Bible Encyclopedia*, 861.

According to R.T Kendall, “A straight forward reading of Abraham’s giving Melchizedek tithes suggests that this was done grateful voluntarily but also systematically.”<sup>43</sup>

Kendall’s statement is based on the fact that, Abraham was extremely thankful to God for the victorious expedition. Not only had he rescued Lot, which apparently was what he originally set out to do, he also plundered a number to boot. He was very grateful and in this frame of mind to show gratitude. But there was no temple or any such thing through which he could express his feelings or gratitude. A simpler way to show his thankfulness did appear when Melchizedek brought him bread and wine.

It was voluntarily in the sense that there was no law in force, neither was there any indication that Melchizedek requested or demanded Abraham to pay tithe. Also, there is no indication that Abraham was promised a blessing if he gave the tenth of all that he had. Based on the property he had gained, he felt he also had to give without being asked, to show his gratitude: it was voluntarily act.

### **3.4 The Nature of the Practice of Tithing at the Calvary Methodist Church**

Tithing in Calvary Methodist is like all Methodist Churches. It is mandatory for all members, that is, all the members have their names written in the class books. In this book, we have junior class and senior class which every member in the church is supposed to pay the tithes. So the tithing in the Calvary Methodist Society is not based on senior class only but involves the junior class also.

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<sup>43</sup> Kendall, *Tithing*, 13.



Every member in the church is supposed to have a tithe card which the leader in-charge of the tithe (steward) will record the amount brought. After recording, the steward gives back the tithe card to the holder so they keep the card themselves.

Receipts are issued by stewards anytime the cards are brought to the office either weekly or monthly and collection is only during Sunday church services. It is also recorded in a ledger book so that one can check at any time, how much payment one has made.

Accountability is strictly adhered to, since the books are sent to the minister every month for review. Formal announcement is made every Sunday about how much the church received the previous Sunday but not individually. Some people pay the tithes weekly or monthly. The people who pay it weekly are the people who earn their money daily or weekly, and mostly people who pay theirs monthly are the salary workers so after receiving their salaries, they take one-tenth to pay their tithes. Upon the tithe cards that the members have, they do not pay the tithes to the expectation. It is due to the challenges the members are facing concerning.

### **3.5 The Challenges of the Practice of Tithing in the Calvary Methodist Society**

As in every human institution, parting away with money becomes a problem even though it is a command from God. As the people were asked why they were not paying tithes, many people brought out a whole lot of challenges on paying tithes either weekly or monthly. These are some of the views recorded:

Interview conducted indicates those who pay, do not pay it faithfully. There are people who have decided to pay but still they do not pay one-tenth of the income they get but pay a little that they want. For instance, someone earns an income of five hundred cedis

and decided to pay tithe of five cedis instead of paying a tithe of fifty cedis (¢50.00). Now let us also look at the table below and see how some members pay their tithes and their income.

<b>Names of Members</b>	<b>Monthly Income</b>	<b>Tithes paid (Monthly)</b>	<b>Tithes Due Monthly</b>
Mad A	¢100.00	¢2.00	¢10.00
Mad B	¢300.00	¢5.00	¢30.00
Bro K	¢200.00	¢1.00	¢20.00
Sis C	¢500.00	¢10.00	¢50.00

From the above table, you could see that, they are not faithful on the tithes. These same men and women huge money on their hair in barbering and saloon yet they pay small tithes to the church. Others also spend more on social activities like weddings, funerals, parties etc. For example, some women and men donate big sums at funerals while for the past months have not paid tithes to God, thinking that when I pay tithes, no one will hear the amount paid but when they donate at a funeral, they will announce for people to know the amount donated.

Furthermore, some also talked about the love and desire to pay the tithes but due to economic hardship / issues, they are not able to pay because he/she has to pay school fees for his children, rent for accommodation, food and clothing which are expensive nowadays. Such a person will get a loan from his bankers and when he is paid, they will deducted all the money. There will be no “take-home” money and it will continue for some years and the person may not have actual salary to spend.

Moreover, some also base the non-payment on lack of education and understanding of the tithes. As we know tithe is paid on our income but not our salary. People are using

salaries to pay tithes and not the gifts of money and other profits they get from other businesses. The researcher happened to interview one of the members who is not paying tithes and she said, she does not receive any salary but her son in abroad gives her money to buy food, pay her hospital bills and buy medicine after visiting health centre etc. so she cannot pay tithe from the money given to her by her son. That woman does not understand that tithe is based on income (money that we get/get hold of) that we have to take tithe from but not salary alone.<sup>44</sup> Some salary workers do other jobs apart from professional work they do but they will take tithe from only their salary leaving the rest.<sup>45</sup>

Lastly, others deliberately refuse to pay the tithes, and so do not get the grace of blessing that God has promise us on pouring upon us when we pay our tithes. The grace, prosperity, obedient children, good health, good husband or wife, long life and success in everything. The Bible says in Malachi 3:10 that “Bring ye all the tithes into the storehouse, that there may be meat in mine house ... if I will not open you the windows of heaven and pour you out a blessing, that there shall not be room enough to receive it.”

In all the challenges, members have forgotten that there is blessing when you pay your tithe and others do not see any blessings when they pay their tithes. As in every human institution, parting away with money becomes a problem even though it's a command from God. Biblically issuance of receipts is not required. It is necessary for accountability; it is to motivate members to pay with assurance of accountability.

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<sup>44</sup>Interview with J.S.K. Otchere, Leader, 29<sup>th</sup> March, 2018.

<sup>45</sup>Interview with Very Rev. F.B.C Adjei, Circuit Minister, 13<sup>th</sup> April, 2018.

Teachings on benefits with examples from the bible are given to members yet a little over 50% pay regularly.<sup>46</sup>

### **3.5 Conclusion**

The discussion in the chapter entailed an examination of the practice of tithing at the Calvary Methodist Church at Santasi New Site. It addressed issues such as Christian understanding of giving, the nature of the practice of tithing at the Calvary Methodist Church as well as the challenges to the practice of tithing in the Calvary Methodist Church.

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<sup>46</sup>Interview with Mr. Kwaku Manu, Society Steward, MT, Calvary Methodist Church, Santasi New Site, 10 April, 2018 .

## CHAPTER FOUR

### ANALYSIS AND EVALUATION OF THE CHURCH AND THE PRACTICE OF TITHING

#### 4.1 Introduction

This chapter is an analysis and evaluation of the findings in the research. It addresses such issues as profile of respondents, Tithing and Christian commitment, the spirituality and Christian obligations, tithing and biblical authority.

#### 4.2 Data Description

The table below presents the profile of respondents and their responses.

**Table 1: Age Distribution**

Age Range	No of Respondents	Percentages (%)
51-60	6	24%
41-50	8	32%
31-40	5	20%
20-30	4	16%
Below 20	2	8%
<b>Total</b>	<b>25</b>	<b>100%</b>

From the above, the greater number of respondent fall in the age bracket of between forty-one to fifty (41-50) years, which is thirty-two per cent (32%) of the people

interviewed. With the lowest number being those whose ages fell below twenty (20) which also represents eight per cent (8%) of the total number.

### **Interpretation**

Many of the adults were interviewed because they are central to the study and the age range from below twenty (20) to sixty (60) years. This was because the researcher wanted to get all views across various levels of the ages. That is from youth to adulthood. Those who were below twenty (20) years were mostly students. The researcher focused much on the age range of above twenty (20) to sixty (60). The reason was that, the study is much concern with them since they are the working class.

**Table 2: Gender Distribution**

<b>Gender Type</b>	<b>No of Respondents</b>	<b>Percentages (%)</b>
Male	11	44%
Female	14	56%
<b>Total</b>	<b>25</b>	<b>100%</b>

From the table two above, out of twenty-five (25) people interviewed, eleven (11) of them were males which represents forty-four per cent (44%) and the females being fourteen (14) which also represent fifty-six percent (56%). This means that majority of those interviewed were females.

### **Interpretation**

Male and female were both interviewed. This was because the views of both males and females will be imperative to the study. Majority of those were females interviewed because they form the majority of the sample population. The males were forty-four

percent (44%) while females were fifty-six percent (56%) of the total number of people interviewed.

**Table 3: Occupational Distribution**

<b>Type of Occupation</b>	<b>No of Respondents</b>	<b>Percentages (%)</b>
Self-employed (business)	6	24%
Students	4	16%
Nurses	2	8%
Teachers	4	16%
Unemployed	5	20%
Pastors/Ministers	3	12%
Pensioners	1	4%
<b>Total</b>	<b>25</b>	<b>100%</b>

Table 3 above shows the occupational distribution of the respondents. The highest numbers of respondents were in the category of self-employed (businessmen and women) which form twenty-four percent (24%) of the total population. With the lowest number being the pensioner group which is four percent (4%) of the total people interviewed.

### **Interpretation**

The inclusion of pastors/ministers was to help give a theological understanding of the concept of tithing in the biblical and theological perspective. The self-employed, students, pensioners, teachers and other professionals were all needed to give fair analysis of the study. The unemployed were also considered since they were part of the church, their views were very important to the study.

**Table Four: Church Commitment / Affiliation Status**

<b>No. of Years as members of the Church</b>	<b>No of Respondents</b>	<b>Percentages (%)</b>	<b>Remarks</b>
6	4	16%	Founding Members
5	6	24%	
4	4	16%	
3	4	16%	
2	5	20%	
1 and below	2	8%	
<b>Total</b>	<b>25</b>	<b>100%</b>	

Table 4 represents the number of years of church membership of the respondents. The table shows that four (4) of the respondents are among the founding members of the church, which is sixteen percent (16%) while six (6) of them have been in the church for five (5) years which form twenty-four percent (24%). The category recording low number of years of membership is that of one (1) year and below which indicates that they are new members which forms eight per cent (8%) of the total population.

### **Interpretation**

The number of years the interviewees had been with the church became paramount to the study, since it helps establish their longevity in the church. The majority of the



people interviewed had been with the church for not less than three (3) years. They were eighteen (18) out of the twenty-five (25) interviewed. This means that the people interviewed knew some basic fundamentals about the church in which they found themselves.

### 4.3 Data Interpretation

#### 4.3.1 Responses

Regular Tithe Givers (No.)		Reasons	Irregular Tithe Givers (No.)		Reasons
10	40%	<ul style="list-style-type: none"> <li>- Tithing is biblical</li> <li>- understanding of tithe as part of Christian commitment</li> </ul>	15	60%	<ul style="list-style-type: none"> <li>- Ignorance</li> <li>- Lack of Accountability</li> <li>- Economic hardship</li> <li>- No regular source of income.</li> </ul>

From the responses, ten (10) of the people were regular tithe payers, which forms forty percent (40%) of the total number of people. The irregular tithe payers also were fifteen (15) which represent sixty percent (60%) of the population.

The regular tithe payers said they do so because tithing is biblical and understand tithe as part of Christianity. The sixty percent (60%) which are irregular in tithe paying attributed it to ignorance, lack of church accountability, economic hardship and no regular source of income.

#### Interpretation

The regular tithe givers were ten (10) out of the twenty-five (25) interviewed. This forms forty per cent (40%) of the total numbers. Their reasons were that tithing is biblical and they also understand that it is part of Christianity. The irregular tithers were also fifteen (15) and form sixty per cent (60%) of the total number interviewed. They attributed to ignorance, lack of accountability and economic hardship.

### **Summary of the Analysis**

From the data analysed above, it is obvious that, majority of the people in the church do not pay tithe. Evaluating the reasons, the church should spend much time in teaching the members about tithing since ignorance played a major role. The church leadership should also try to be transparent and accountable to the members.

#### **4.3.2 Summary of the Findings of Understanding of the concept of Tithing and Christian Commitment**

It came to light from the research that out of the 25 respondents, 10 responded that their regular giving of tithes is based on their knowledge of the concept as a biblical injunction. For them they need to be faithful to God in accordance with His Word. Again, they explained that, tithing is part of their Christian obligation which they have to fulfil. By so doing it demonstrates their commitment as Christians to their church. Whereas others said they paid their tithes based on their understanding of the concept being a tenth of their income. Thus, they offered a tenth of the money that comes to them, to the church on regular basis, either weekly or at the end of each month.

On the other hand, fifteen (15) of the respondents gave various reasons for their irregular giving of tithes and non-giving. Some responded that they have no knowledge that giving of tithes was a New Testament obligation for Christians. This category

represented those who are young in terms of church membership being three (3) years and below.

These people said further that they even did not know how to give the tithes, and what was involved in it. Others also attributed their non-giving to economic hardships on their part. Those in this category were the pensioners as well as the self-employed drivers who sometimes had no job, and the jobless people. For them they have no regular source of income in order to give tithes. Moreover, others attributed their non-giving to a lack of accountability in the church. These were few in number who expressed their dissatisfaction with a general lack of information on how the tithes are used in the church.

It is significant to note that a general lack of understanding of the concept of tithing affects its payment by church members. It is important that the church leaders provide proper education on the concept as well as other spiritual obligations in order to raise the commitment level of their members.

#### **4.4 Obligations and Spiritual Growth**

The church has been identified as a community with its members being Christians who demonstrate total commitment to Jesus. As Christians, they are expected to grow into maturity in the things of God. Spiritual growth results from a general sense of understanding and commitment to God and His Church. From the book of Acts, we are told that a general commitment to spiritual disciplines such as Bible study, prayer and fellowship including sharing of possessions enabled the first century church to experience remarkable growth (Acts 2:42-46). Whereas others brought relief items to be distributed to the poor as their spiritual obligation, Ananias and Sapphira were

reported to have shown unfaithfulness in their giving. Acts 5 reports of the couple incurring the wrath of God which resulted in their instant death.

Today, we can witness same attitude in the church where people demonstrate unfaithfulness in their obligations including the giving of tithes. The question is, what is the motivation for giving, including tithing in the church? It is important to understand the relationship between Christian obligations and spiritual growth. Similarly, we need to understand the relationship between tithing and church membership.

In today's church situation, we have two scenarios concerning tithing. There is the understanding by some churches that when one is not faithful or regular or does not give his/her tithes to the church such person is not counted as a member of that church. In those churches, the tithe is recorded in a book which is also the record of membership. The second scenario concerns the churches that do otherwise, by not equating the giving of tithes as membership requirement. Such churches do not even record individual tithes but rather record the total tithes given on each occasion.

The situation at the Calvary Methodist Society shows that tithes are not equated with membership. However, individual tithes are recorded in individual tithe books. It is important to note that the giving of tithes is not the payment of church dues as it pertains to some social clubs and groups. This understanding is important in order to make members fully aware of their Christian obligations which demonstrate their spirituality.

#### **4.5 Biblical Authority and Christian Commitments**

As Christians begin to grow in their knowledge of God; in 2 Tim. 3:15, we are told that Paul commended Timothy that he had known the scriptures from infancy and as a result

he had become wise. Thus, knowledge of scripture influences one's attitude and lifestyle. From this, it is important to note that, attitude to Christian obligations and commitment to spiritual things is greatly determined by one's knowledge and practice of biblical injunctions. This has implications for the church today, which must recognize the need and priority in preparing its younger people, including the children's service in Christian commitments. Proverbs 22:6 says we are to bring children up in the way they should go, so that when they grow up they would not depart from it. This reference means that the church owes it a duty to teach its new believers their Christian obligations and commitments so that they can grow with them into spiritual maturity.

The general lack of knowledge about spiritual things coupled with poor attitude towards Christian commitments is a demonstration of a general lack of teaching in the church. Regular teaching of Christian commitments is important for Christian knowledge and spirituality. It is important that Bible studies and teaching should occupy top priority in all church programmes. The Calvary Methodist Church, even though undertakes teaching on Christian obligations including tithing, it has been observed and reported that there is a general lack of response, and poor attitude towards such teaching programmes. This seems to buttress the point that today's church is made up of some people whose interest is not in biblical injunctions, but in what they can get. For such, the church situation is an arena of meeting needs and not a place to demonstrate worship including giving to God. At the Calvary Methodist Church, the opportunity of biblical teaching and Bible study is available, but is met with poor patronage, which leads to a general lack of commitment to spiritual obligations. It becomes imperative for the church to place emphasis on discipleship training where Christian commitment is emphasized. Thus, new believers joining the church can gain the needed knowledge about what is expected of them right from the scratch.

## **4.6 Conclusion**

The discussion in this chapter covered an evaluation and analysis of the findings of the research. It came to light that only ten (10) out of the twenty-five (25) respondents, responded that their regular giving of tithes is based on their knowledge of the concept as a biblical injunction. Fifteen (15) of the other hand of the respondents gave various reasons for their irregular giving of tithes and non-giving. It came out that they have no knowledge that giving of tithes was a New Testament obligation for Christians. Those were not jobless.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSION AND RECOMMENDATIONS**

#### **5.1 Summary of the Findings**

The study examined the practice of tithing in the Calvary Methodist Church at Santasi New Site. It was designed to address the Christian understanding and the nature of the practice of tithing in today's church. Based on the assumption that whereas some people give their tithes on a regular basis, others either did not give or were irregular in the giving of their tithes.

#### **5.2 Conclusion of the Study**

Tithing has been found out to be a biblical injunction which requires that every Christian believer adheres to. It is not to be a compulsion, but a faithful observance on the part of the believer. An understanding of the concept of tithing is a prerequisite to faithful practice. However, it has been observed that reasons including lack of gainful employment and good source of incomes have been assigned for non-payment of tithes in the church. The Christian is to understand that the practice of tithing is part of their faithful service to God who has promised in the scriptures to bless those who obey Him in that respect. It has been noted from the study that some people were not regular in the giving of tithes, with others not paying at all. Reasons such as lack of jobs, and a good source of income were assigned.

#### **5.3 Recommendations**

In line with this it is imperative that the church carries out intensive teaching on Christian obligations and how they relate to spirituality.

Again, care should be taken not to pick and close Scriptural passages to address Christian obligations without paying attention to their implications for Christian spirituality

### **5.3.1 Teaching about tithing**

In order for a greater number of Christian believers in the church to come to full understanding of the practice of tithing, it is recommended that the church go back to the basis of Christian views by intensifying discipleship training. This will offer an opportunity for all the believers to gain the needed knowledge of what it means to be a Christian including a commitment to obligations.

### **5.3.2 Education on the use of Tithes**

The church should teach its members about the concept of tithing through Bible studies and sermons. By providing information on tithes including receipts and what goes into payments, the church members will know what goes on in the church. This will in the long term dispel all rumours regarding how church funds are used. It will also be a source of encouragement and motivation for all to do more regarding their obligations to the church.

### **5.3.3 Wealth Creation Initiatives**

The Church should organise seminars and workshop on small scale entrepreneurship and self-employment, with financial experts and Society Methodist Education (SME) officers as facilitators. It is recommended that, the church initiate income generation



activities by introducing and sponsoring promising members in entrepreneurial skills development programmes.

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## **PERSONALITIES INTERVIEWED**

Very Rev. Kwaku Kwarteng, Circuit Minister, 19<sup>th</sup> February, 2018.

Mr. Boa – Amponsem, Sunday School Teacher, 2<sup>nd</sup> April, 2018.

J.S.K. Otchere, Leader, 29<sup>th</sup> March, 2018.

Very Rev. F.B.C Adjei, Circuit Minister, 13<sup>th</sup> April, 2018.

Mr. Kwaku Manu, Society Steward, Calvary Methodist Church, Santasi New Site, 10 April, 2018

Mr. Prince Atakorah, Sunday School Teacher, 14<sup>th</sup> April, 2018.

Mercy Acquah, Leader, 14<sup>th</sup> April, 2018.

Agnes Anning, Leader, 16<sup>th</sup> April, 2018.

Grace Boateng, Acting Secretary Womens' Fellowship, 16<sup>th</sup> April, 2018.

Vera Sefaa Manu, Member, 21<sup>st</sup> April, 2018

Florence Awotwe, Usher, 21<sup>st</sup> April, 2018.

Kwame Nkrumah, Men's Fellowship Chairman, 24<sup>th</sup> April, 2018.

Philip Anane, Member, 24<sup>th</sup> April, 2018.

Charles Normal, Assistant Steward, 24<sup>th</sup> April, 2018.

## **APPENDIX I**

### **INTERVIEW QUESTIONS**

1. What is the Christian understanding of the concept of tithing?
2. Is tithing biblical and relevant for today's church?
3. How is tithing carried out in the church?
4. What is the general attitude to tithing in the church?
5. What challenges confront the church in the practice of tithing?
6. What measures can be put in place to address the challenges and improve on the practice of tithing's in the church?

## APPENDIX II

### QUESTIONNAIRES

Please select the correct answer

#### Section A

1. Sex: a. MALE b. FEMALE
2. Age: a. below 20 b. 21 – 30 c. 31 – 40 d. 41 -50 e.51- 60
3. Marital Status: a. single b. marriage
4. Occupation: .....
5. How long have you been in Calvary Methodist Society?
  - a. Less than a year b. 1- 3year's c. 4- 6years d. more than 6 years
6. Do you have any position in Calvary Methodist Society? a. YES b. NO
7. When was the Society established? .....
8. Do you pay your tithe? a. YES b. NO
9. A regular “tither”? a. YES b. NO
10. Why (if N0) .....
11. Does Calvary Methodist Society face challenges on Tithing?
  - a. YES b. NO

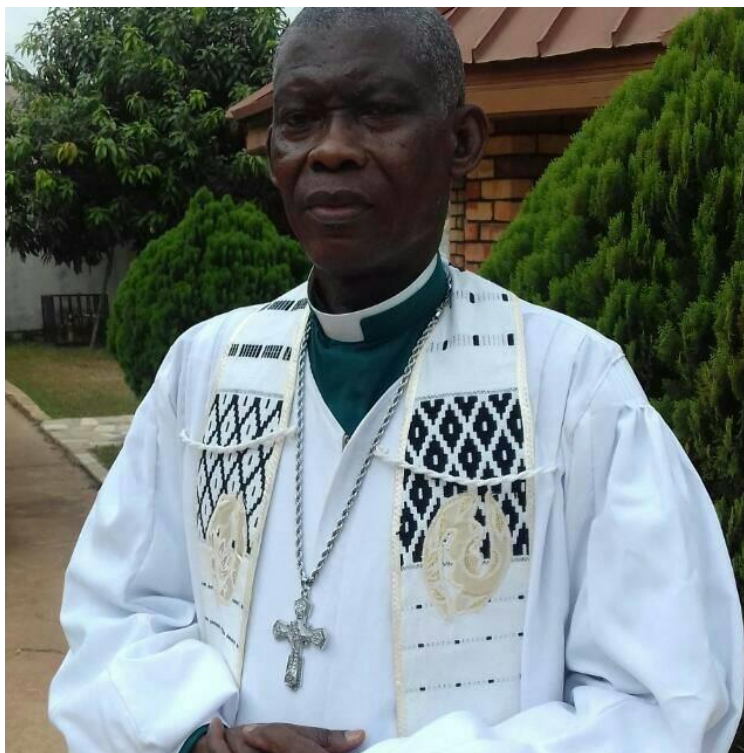
## **SECTION B**

### **PLEASE SELECT ONE:**

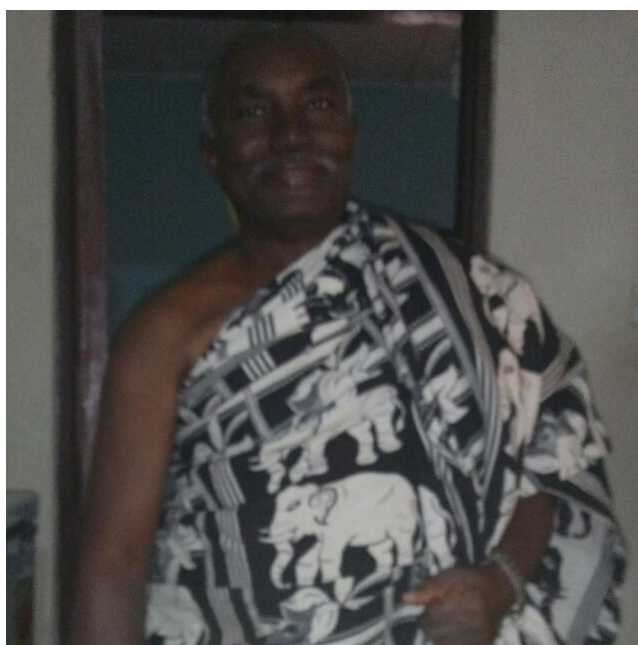
- |   |                                 |
|---|---------------------------------|
| 12. Tithe is a fixed amount in the society.               | DISAGREE / STRONG AGREE / AGREE |
| 13. Is tithing the same as dues.                          | DISAGREE/ STRONG AGREE / AGREE  |
| 14. Is tithing the same as pledge.                        | DISAGREE / STRONG AGREE /AGREE  |
| 15. Tithe is 10 per cent of once income.                  | DISAGREE / STRONG AGREE / AGREE |
| 16. Tithe is 10 per cent of once net salary.              | DISAGREE/ STRONG AGREE / AGREE  |
| 17. Tithe is 10 per cent of one's capital.                | DISAGREE / STRONG AGREE / AGREE |
| 18. Is tithe more than 10 per cent?                       | DISAGREE / STRONG AGREE / AGREE |
| 19. Do we have to deduct our loan payment before tithing? |                                 |
|   | DISAGREE / STRONG AGREE / AGREE |
| 20. Tithe should not be demanded.                         | DISAGREE/STRONG AGREE / AGREE   |

### **APPENDIX III**

#### **RELEVANT PICTURES**



**Very Rev. F.B.C. Adjei, Circuit Minister**



**Very Rev. Kwaku Kwarteng, Superintendent Minister**



**Church at Worship Service**



**Researcher with the Stewards of Calvary Methodist Church, Santasi New Site**





**Calvary Methodist Church, Santasi New Site**

THE METHODIST CHURCH GHANA		
CALVARY SOCIETY		
SANTASI NEW SITE		
CHURCH ACTIVITIES	DAY	TIME
DIVINE SERVICE	SUNDAY	9:00am-11:00am
YOUTH FELLOWSHIP	SUNDAY	6:30pm-8:00pm
WOMENS FELLOWSHIP	TUESDAY	5:00pm-6:00pm
MENS FELLOWSHIP	TUESDAY	6:30pm-7:30pm
Minister in Charge		
VERY REV. F.B.C ADJEI		

**THE CONSTITUTION AND  
STANDING ORDERS OF  
THE METHODIST CHURCH GHANA**



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