A TRUE BIT OF INSTRUCTION SHOWING WHY WE ARE UNDER OBLIGATIONS TO PAY TAXES AND TITHES FOR THE PRESERVATION OF CHRISTIAN PEACE AND THE AVOIDANCE OF TROUBLE

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PREFACE

Since many in their misunderstanding of the Holy Scriptures or of the Word of God are complaining of being unjustly burdened by taxes and tithes, (a condition of affairs which has been brought about by sermons preached some time ago) and since because of this overburdening they are causing seditions and revolts against the power, which God, according to the teachings of Christ, Peter and Paul, has given to the worldly magistracy—revolts whose causes can be attributed mainly to a lack of foresight on the part of inexperienced preachers, although other troubles not here mentioned also contributed their share; and since things have come to such a pass that true preachers (at whose door these troubles surely cannot be laid) must become apprehensive and cannot feel sure of their ground, I have purposed writing a short admonition in my sympathy and love for the brethren, in order that all country pastors, who cannot be so well versed in these matters, may meet or answer unitedly the question of tithes and taxes, put to them by their parishioners or others, and that they in turn
may be able to write about them; in order that those under them may not conclude from the varying answers and the misunderstandings that they themselves (i.e. the preachers) hold opposite views and continue to lead others astray—as is now the common report. I shall briefly show how much God’s Word may effect in such, and afterwards let other scholars determine its value.

A PRELIMINARY QUESTION DESIGNED TO GIVE A BETTER UNDERSTANDING OF THE TREATISE.

Some clamor loudly and ask: If God has made all things common possessions, whence this holding of property and this paying of tithes and taxes.

Answer: God made all things else, before man, and finally he made man of the dust of the earth, naked and bare: thus we were born into this world and thus we must leave it, as Job says. Then God made Adam a lord and a ruler over all things and subjected everything to him to be used by him at his pleasure. Consequently the earth and everything contained therein belongs to God, and no man either by the act of creation or by nature is superior to another; for they are all of the same earthly origin. Therefore none may say by authority of divine or natural law: this or that is mine, lest he usurp that which belongs to the Lord. But since Adam was by God ordained lord over all things, he could at his pleasure give to his children, being after God the highest ruler in temporal matters: thus Cain and Abel his (first) oldest sons held their possessions separate (Abel was a shepherd and Cain a tiller of the soil) and each gave to God of his substance. It is apparent that by their temporal gifts they recognized God as Lord of all things which he had subjected to Adam. The sons of Noah acted in like manner after the flood.

Likewise, Abraham, Gen. XIII, divided his land with his brother’s son Lot, giving him his choice, although Abraham was the ruler. This was done by order of the spirit to bring about peace between Abraham’s and Lot’s herdsmen, both of whom, to please their lords, desired the best pastures. Hereby one can see that each had his own cattle and that only the pastures were held in common. And if to-day conditions were such that temporal possessions would be
communal, everyone would want the best of everything and many a man would use up as much as ten would otherwise, and there would be neither rest nor peace among men.

For the same reason the promised land was given to the children of Israel through Joshua acting under God's orders, as is clearly recorded in the fifth book of Moses and in the book of Joshua. No portion, however, was given to the tribe of Levi, for God purposed to sustain it, by that which by nature belonged to it, as will be shown later in this treatise. Afterwards disposition was made of the temporal things, and the people were ruled by Judges as is seen in the book of Judges. Later, God, heeding the clamor of the people, gave the power into the hands of kings, and it is only by virtue of their ordination that one is justified in saying, this or that is mine, (I. Kings, 8.) Such is the human law, which God through worldly kings has given to mankind; Christ did not abolish it, but confirmed it, and Peter and Paul interpreted it, as will be seen further on in this treatise.

As for the objection advanced by some, e. g., the Anabaptists: In the Apostolic Age all things were communal and none said this thing or that belongs to me. Acts ii, 6.

Answer: Luke inserts that to show how united in Christ the believers were, and how unhindered by worldly considerations they put their trust wholly in Christ, and leaned on his Word, although there was no command to the effect that all things were to be held in common. Everyone waited patiently for that which was to be given to him, (to everyone according to his needs) and nobody appropriated his portion to himself. Even then there arose a murmuring that things were not being done justly, whereupon Peter spoke: It is not reason (American Revised has fil) that we should leave the Word of God and serve tables. (Acts 6.) And he commanded them to elect of their number seven men of good report, who were reputed to be full of the Holy Ghost, and these were to be entrusted with the office of giving to everyone impartially according to his needs.

Whence it is evident and clear that from the beginning of the world up to the present time nothing temporal has been communal in the sense that everyone might make use of it, according to his pleasure; but there have always been worldly magistrates to decide over things; of whom Adam
(as stated above) was the first who received power from God over all creatures. And it is proper that as Adam dealt toward his children, all succeeding generations should be treated. However, God created all things to be held in common in the sense that everyone, (whom God has given temporal possessions) is bound by law of God and nature to divide his property with the poor and needy who have nothing; for man is only a dispenser of his possessions and he is ordained by God to rule over them and not to let them rule over him.

There is another question in this connection: If one has bought a tithe and paid cash for it, must he give it back to the church, from which he bought it, and thus be deprived of his principal (Hauptsumme)?

**ANSWER IN A FEW WORDS.**

If the tithe is a product of the soil, and belongs to God, to be used to sustain His ministers and the poor, no man has the power to sell it, for in reality it is not his (as will be seen later). No man shall sell that which does not belong to him, nor shall anyone wittingly buy it. But in case one should have used it for some years, so that it would have become the equivalent of the principal or more, he is bound both by divine and natural law to give it back without any recompense; in case, however, it should be less than the principal (the amount first tithed) the difference must be given to him and he must give up his tithe. All this is to be done in the spirit of honesty and truth. How the magistracy acts in this matter with its indulgences, contracts and agreements, is of little concern to me. I intend to be troubled by temporal possessions, only in so far as the tithes are wrongfully used and the buyers are deprived of what belongs to them. In case a servant of the church sells the tithe, which belongs to him for his life-time only, for a longer period than he should have use of it, he is a spiritual thief, for he has sold something which does not belong to him, but to God, to be used to

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1 Principal in this connection—the amount (first) tithed.
2 Explanation. A bushel of corn, the original tithe of ten bushels would in a short time equal the ten bushels, the amount first tithed. It must then be given back. The example chosen, is not very happy, because of the reproductive ability of corn.
sustain His ministers and the needy. And accordingly it belongs to the one who succeeds him in the ministry and to the poor.

In case the tithe-exactor is the king, he who has been given the tithe by the king, may sell the use of it for his life-time but no longer, and then only with the permission of the king, who has given it to him as a fief. Therefore let everyone be careful of what he buys.

ANOTHER QUESTION.

In case the tithe on the possessions of the poor, in reality should not be exacted, might not the church officers be allowed to distribute it to the ministers and the poor, according to their needs. Answer: If the magistracy and the congregation should command it, it would be proper and in accordance with the Holy Scriptures, Acts VI, if they distributed it with reference to the need and if they took no benefit to themselves unless they themselves were needy.

Now let us find out in all brevity on what Scriptural grounds taxes or tributes, which belong to the magistracy are justified. Saint Paul, Romans XIII, teaches subjection to worldly authority and power. For there is no power but of God; the powers that be are ordained of God. Whosoever resisteth the power, resisteth the ordinance of God; And thereafter he says: Wherefore ye must needs be subject not only for wrath but for conscience sake. Herein can be seen that it is incumbent upon us to be subject not only for wrath’s sake, in our fear or love of men, but also for conscience sake, as God-fearing men, doing His pleasure for this is well pleasing unto the Lord. Col. III. Eph. VI. For worldly authority (an instrument in God’s hand) exists to promote peace among men, in order that the church may live and flourish in peace. Therefore the conscience is in love and duty bound to do God’s pleasure and be subject to it. For he who does not love peace is not a Christian, wherefore, as Paul says, ye must pay taxes and tribute for they are instruments for the maintenance of peace. Render therefore to all their dues: tribute to whom tribute is due; custom to whom custom; fear to whom fear; honor to whom honor. Owe no man anything, but to love one another; for he that loveth another hath fulfilled the law. We see that obedience to
worldly authority is comprehended in the commandment of love, and all the commandments in the words: Thou shalt love thy neighbor as thyself. Love worketh no ill to his neighbor; therefore love is the fulfilling of the law, and he who acts contrary to it, shall be punished by worldly authority, for the worldly authority does not bear a sword in vain. Hebr. XIII. Paul has taken the commandment of obedience to worldly authority from the first book of Samuel or from Kings, the VIII chapter, where God made known to the people through the prophets, what power and rights the kings were to have over life and limb and temporal possessions and over their children, because the children of Israel desired a king, who was to lead them in battle and be a protector and defender such as other nations had, and they willingly took the yoke upon themselves. And this law together with other external subjection Christ (because he would not act against his Father's will) has not taken from us, but confirmed. Matt. XXII. Render unto Caesar the things which are Caesar's. And Christ observed it when He commanded Peter to give tribute for him and for himself, although Christ born of kingly parentage was not bound to give it, though Peter, of course, was, but Christ did not want to give offense. And that is what Paul, taught by Christ, would have, when he says that Christ has not freed us in temporal things, but has subjected us to powers in all things that are contained in the first book of Kings VIII. Therefore he who teaches otherwise gives evidence that he understands neither the Old nor the New Testament. Let him who has a Bible look into the VIII chapter of the first book of Samuel.

There is still the tribute from feudal lands which one has for his use and his sustenance. I do not believe that any one would be so petty-minded as to refuse to give it. Should he be so disposed let him give his land back to his liege-lord who will readily be able to find one who will give it willingly. This is not a question of usury. I have taken up briefly those points which have the cause of complaints on the part of the poor.

Concerning tithe-giving, some say, it is not commanded in the New Testament; therefore nobody is bound to give it, for Christ has absolved us from it with His blood. Others
maintain that since the Levitic priesthood is no more, tithes which were given to them by the law of Moses should no longer be exacted, for we who believe in Christ are all priests.

Answer: The tithe was given by the dictates of nature and its laws, without doubt by the direction of the Spirit, even before the law of Moses was given, for natural law teaches that one should recognize in God the Giver of all things and that man has nothing by himself, but everything by God and from Him.

For God who looketh on the heart alone needs no external token, and not the amount which one gives, but the spirit in which one gives it will be the determining factor with Him. But since Abraham (who was godly and to whom God spoke and to whom after Noah He gave His first promises and into whose hands he delivered his enemies) gave tithes of all his booty to Melchizedek a priest of the Most High who said to him, Blessed be Abraham of the most high God, possessor of heaven and earth: And blessed be the most high God which hath delivered thy enemies into thy hands. And thus the name tithe came into usage and (as Paul says) in the land of Abram tithes were given to the tribe of Levi, which tribe was given tithes according to the law of Moses, as will be seen later. None the less is Christ an eternal priest after the order of Melchizedek, the blessed son of Abram, to whom the tithes now belong, in order that His poor and His servants may live therefrom as well as all of Abram’s children after the spirit and after the flesh who believe in God. Whoever would be a Christian and a follower of Christ, into whose name he has been baptized, should willingly give tithes, that is, by gifts and works, according to his means be helpful to servants of the Word and to poor Christians. He who would be a child of Abram, let him do the works of Abram which are like unto the faith. John VIII. If ye were Abram’s children, etc.

Likewise Jacob (when in his sleep he saw a marvellous vision and when God spoke to him and gave him a promise) vowed a vow and said: If God will be with me, and will keep me in this way that I will go, and will give me bread to eat, and raiment to put on, so that I may come again to my father’s house in peace; then shall the Lord be my God: And this stone which I have set for a pillar, shall be God’s
house: and of all that thou shalt give me I will surely give the tenth unto thee. (Gen. 28. According to this text we see that votum, a vow, is an acknowledgment of something which a man owes, or which he is in duty bound to do, as to pray, as David says in Psalms, I will pay my vow unto the Lord now in the presence of all His people. Likewise Jacob speaks here intending to do what he says afterwards. The fact that he put a condition to it, If God, etc., did not result from doubt but from true faith, as if he were to say: I see by this wonderful vision that the ladder reaches from heaven to earth, etc., and I trust in the promise of the Lord and believe that He will be my God as He was the God of Abram and of Isaac my father and that He will be with me, etc. If such will be the case, the Lord will be my God, not as though before he was not his God, but he resolves to erect a house of worship to God, wherein God should be praised and preached and then he resolves to give the tithes of all that God would give him to the ministers and the servants of the Word; just as his father Abram gave tithes to Melchizedek (who praised and blessed God in Abram’s presence and who told of His power and might. Likewise Noah was a minister of righteousness as Peter bears testimony in his second Epistles. (2. Act. 2)

Likewise Jacob acknowledges here that he was under obligations to pay tithes to God for His gifts. He gave to his offspring no commandment or law, but an example by which he showed that giving was a natural law when one was thankful. But when this custom of giving was no longer being observed, and in fact had died out in Egypt, God gave a commandment through Moses, denominating those to whom the tithe should be given and those who should use it, namely, the Levites, the descendants of Levi, the third son of Jacob, who were continually in the service of the Lord and who were to instruct the people in His law. Therefore they received no share in the division of the land as did the other tribes, but the Lord was their share and they were the Lord’s. For Levi means an addition and it became their duty to perform the offices of worship which Jacob instituted. Therefore God purposed to sustain them by the tithes which by natural laws belonged to Him.
All this Jacob saw (as a prophet) in spirit, for the worship of God has continued uninterrupted until Christ fulfilled it for eternity.

And therefore the tithe has not been done away with, as some have said in their misunderstanding of the Scriptures. Let us look at the words of Christ concerning it. Matt. XXIII. Luke XI.

Matt. XXIII. Christ says among other things: Woe unto you, scribes and Pharisees, hypocrites, for ye pay tithe of mint and anise and cummin. Luke says: rue and all manner of herbs, and pass over judgment and the love of God. Matthew: And have omitted the weightier matters of the law, judgment, mercy and faith: these ought ye to have done and not to leave the other undone.

Here Christ neither forbids nor rejects tithes, because the giving of tithes is implanted and grounded in the law of nature, as are the ten commandments, and its observance Jacob signified as true worship, for with the ten commandments it is counted in the moralia of the law (which are enduring and binding) and not in the ceremonia which Christ has abolished, as the Apostles recognize through the Holy Spirit and explain. Acts XV. Therefore Christ punished the Pharisees not because they paid tithes of little things, but because, as hypocrites commonly do, they made those matters of conscience and because they would not observe the more important matters, judgment, mercy, faith, and the love of God, as Paul Luke says.

Therefore if the tithe serves love and mercy (it is grounded in the law of nature) and is a work of faith, which God sets above everything else and looks upon as the giver of all things and accordingly one is bound in ordinary love to give it for the sustenance of poor ministers, servants of God and other needy people (for of such is the kingdom of heaven), and no Christian should set his face against doing it. And thus it became a custom not long after the Apostles' time in the beginnings of the church, as soon as Christ could be preached and confessed openly, at the time of Constantine and later, as the councils (whose decrees should not be disregarded if they are in accordance with the scriptures and with faith, love and mercy) clearly show. We find it also in the writings of the old teachers, in those of Hieronymus and Cyprianus.
who wrote in right understanding of the Holy Scriptures. For the tithes are taxes or tributes for the poor. xvi. q. i. c. dec. This is founded on what Christ says: Inasmuch as ye have done it unto one of the least of these my brethren ye have done it unto me. Since by natural law the tithe belongs to God, as has been proved, and since He does not need it, and since all that is done for the poor is done unto God; therefore God receives the tithe through the poor as He did through the Levites under the law. For we who believe in God are all priests. Therefore the tithe belongs to the poor and to the servants of the Word of God, and he who deprives them of it is a spiritual thief and robber, quia sacrilegium commitit. And unless the tithes are thus used they are not possessed according to divine or natural laws or according to any rights which are pleasing to God. But since the churches are under different government and each has its own minister it belongs rightfully only to baptizing-churches (Touffkilchen) and to those in which God’s word is preached. And the preacher who has no other means should have his necessities provided for from it and the remainder should go to the poor: should he have, however, by heritage or otherwise enough to sustain him, he should not take the tithe or other property of the church as Hieronimus says in the chapter Quicunq; de decimis, but should give it to the poor, quia bona Ecclesiae, sunt bona pauperum.

Hence it follows in the first place that the tithe should not be sold from the church to which it belongs: for it is a fundamental law that none has the right to sell the possessions of another, unless he be empowered by the latter to do it, for his benefit.

In the second place no rich man who has enough or an abundance should buy or take a tithe unless he should use it for the benefit of the poor or the furtherance of God’s Word. For all that (which in accordance with natural law) belongs to God’s servants and to His poor, God will give: for that which is done unto them is done unto Christ, Matt. xxv. Therefore one should not use it against God or to dishonor Him, for example, by living in pride or to the flesh or in hatred, or by inconveniencing and harming one’s neighbor: as happens in war, when the poor who should be helped are ruined and when husbands and fathers are killed.
Therefore it follows in the third place that the tithes should not be given to the rich who would merely make a display with it and would not help the poor with it; whether they be noble or plebeian, spiritually or worldly minded, whether they live in monasteries or cloisters, unless they distribute it among the poor and sustain the ministers of the churches to which they belong and from which they take the tithes. This is certainly true and is sanctioned both by natural and divine law, and neither worldly law nor custom should be opposed to it as I have clearly shown in a sermon on the love of God and one's neighbor (published in the year xxxiv, 1524).

In case one should look upon the tithe as a temporal possession (as though God had given through the kings, so that one might be justified in saying this is mine, (not as though God had given everything) the HOLY Scriptures decree that one is bound according to the plan of God to give it to the king when he shall demand it, as we read in the eighth book of Samuel: And he will take your fields, and your vineyards, and your oliveyards, even the best of them, and give them to his servants. And he will take the tenth of your seed, and of your vineyards, and give them to his officers (i.e. eunuchs), and to his servants. And he will take the tenth of your sheep: and ye shall be his servants. Accordingly the tithe belongs to the king, if it has been pledged before the people of his kingdom: if it has not, it should not be exacted as a new burden, unless it is done for lawful reasons: and when the deficits are made up it should be discontinued: because of all this he the king is called a protector and defender by human laws. How much more is not God the giver of all things by natural divine rights. And since God cannot be against Himself, Christ has not absolved us from that order but rather subjected us to it. And if we were real Christians, it would make our hearts glad: as it did the Apostles, who were glad that they were worthy to suffer for Christ.

In order, however, that ye may note from what Christ has absolved us, give heed to the brief conclusion.

Christ has not absolved us from any temporal, external thing, which He took upon Himself or did for us (with the exception of the circumcision, which gave way to baptism: but He gave to us an example which we should follow, as
Peter says. For these things are our Crosses, which we should bear after Him (as Christians dead to themselves who care little how they are treated), for Christ sought nothing Himself but did everything for us. Therefore we should not be mindful of ourselves, but should live for Him who died for us. II Cor. v, and he who does not do this, is not a true Christian: Christ had done no violence, neither was any deceit in His mouth, and therefore deserved neither bodily death nor eternal death, but nevertheless He suffered and died for our transgressions, in order to deliver us from sin and the devil and his power and from eternal death and from temporal death (which He himself suffered). And such is the Christian's freedom, which we have in Christ if we live in faith. But suffering, tribulations and trials he has bequeathed to us, so that we should not forget that we should have suffered forever and died, had not Christ died for us: therefore we should be thankful to Him, and should put our faith and trust in Him, and recognize in Him our only Savior, Mediator and Hope. Nor has He taken from us temptation of our fleshly lusts, in order that we should not forget that we have an enemy who will make us brave so that we will fight valiantly and receive the crown, and be watchful and ready to resist: and if we find ourselves insufficient for the conquest that we will call upon the Father in His Name and ask for power from Him, and say with Paul: But thanks be to God, which giveth us the victory through our Lord Jesus Christ, Amen.

He was also subject to worldly authority (instituted by God) and gave tribute, not with the purpose of absolving us from it, but of teaching us humility and obedience. Therefore let everyone be ashamed of himself who would be greater and better than his Lord and Master. I have tried to do this briefly (to avoid discord and trouble) and I know that what I have said is in accordance with the Scriptures and is the certain truth. But if anyone should have his doubts concerning the old tithe regulations, let him come to me, and I will clear matters up for him, or let him read the law of the spirit Extra de decimis et primitiis, and XVI. q. j. and he will find out for himself, and I commend it to the further consideration of scholars: and I ask all readers to take careful note and not to pass judgment before due reasoning, for it is a question about which much is written, God be praised in eternity, Amen. Anno. M. D. XXVIII.