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**Deuteronomy's Philanthropic Stance Against
Poverty: An Advocacy for Charity Tithe in United
Missionary Church of Africa, Ilorin¹**

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Abstract

Poverty alleviation has been discussed extensively in economics and other disciplines. While theology has not been left out of the discourse, there has been little emphasis on the perspective of theological anthropology concerning poverty alleviation. This paper explores Deuteronomy's philanthropic posture towards the poor from the perspective of theological anthropology and how such an anthropology is applied through the practice of tithing in the United Missionary Church of Africa (UMCA) in Nigeria. The paper adopts the Kantian understanding of poverty and uses contextual analysis to interpret relevant biblical texts. Data from focused group discussions conducted in selected churches of UMCA, Ilorin, were also analysed. It was found that though the book of Deuteronomy is theocentric, its narrative is intensely concerned with the liberation of humans, especially the weak in

¹This is an extensively revised and updated version of the paper I presented at the 4th International Conference of the U6 Initiative for Development held at the University of Cape Coast, Ghana, September 11th -16th, 2016.

society. It was also established that UMCA models its practice of care for the poor on the tenets of the book of Deuteronomy; however, the church must also motivate its poor to aspire towards self-reliance. The paper concludes that tithing is a caritative measure that could be adopted towards effective poverty alleviation in UMCA.

Keywords

Deuteronomy, poverty eradication, social inequality, tithe, UMCA

Introduction

Poverty is a universal phenomenon that is manifested in diverse strands of social inequality. Social inequality manifests in the form of status, power, wealth, and gender differences. Because poverty is widely spread, there is a global concern to end it. Therefore, it is understandable that the first of the 17 goals on the list of the United Nations' projection of what should bring sustainable development to the world in the next 15 years (chronicled from September 25, 2015), is to end poverty in all its forms everywhere.² Attempts at alleviating the pains of the poor are as ancient as the time of biblical events in ancient Israel. Broadly, Yahweh is portrayed in the Bible as one who responds to the cry of the poor, especially the cry of the needy among his people.³ Specifically, the book of Deuteronomy contains stipulations that address social inequality of which poverty is one. The laws of debt cancellation (Deut. 15:1-11), gleaning (Deut. 24:19-21), scrumping (Deut. 23:24-25), and charity tithe (Deut. 26:12-15) were given to cater for the welfare of the poor in ancient Israel. Deuteronomy can be described as a book with a philanthropic stance and solicitous of the marginal group of society.⁴ This outlook is vivid in such texts as Deut. 10:18; 16:11-14; 24:17-21; and 26:12-13. The relevance of the contents of Deuteronomy to the present discourse is aptly captured in the words of Jenny Corcoran as follows: "Deuteronomy is an obvious text to explore in terms of understanding the social and ethical constructs of the people of God, and of exploring how these themes

²United Nations, "Sustainable Development Goals" <https://www.un.org/sustainabledevelopment/poverty/> accessed June 15, 2016.

³L. Ryken, et al. (eds.), "Poverty" in *Dictionary of Biblical Imagery*, (Downers Grove: IVP Academic, 1998), 658.

⁴H. F. Hahn, *The Old Testament in Modern Research*, (Philadelphia: Fortress Press, 1966), 166.

relate to Christianity.”⁵ It is in the light of this that Olubitan, while positing about the church generally on the issue of poverty, articulated the “unique position of the church in taking poverty alleviation as part of her core obligations to the poor.”⁶ He opines that the church should provide a lasting solution to the menace of poverty.⁷

The place and contribution of contemporary religious institutions (particularly the Christian faith) to the quest of the United Nations about ending poverty cannot be underrated. Consequently, the question is: to what extent has the Christian faith appropriated the biblical injunction in Deuteronomy about the plight of the poor? This paper explores one of the Deuteronomic responses to poverty, which is charity tithes as found in Deuteronomy 26:12-15, vis-a-vis the approach of the United Missionary Church of Africa (UMCA) in Ilorin to alleviate the burden of the poor. This paper aims to establish that UMCA as a microcosm of the church in Nigeria can revamp its approach to poverty alleviation using a more effective biblical pattern. The paper adopts the Kantian theory of poverty, which posits that under the duty of beneficence, the wealthy in society must make the poor happy by alleviating the toll of poverty on them, irrespective of the kind of relationship they share. This thinking is inseparable from the right of the government of any organised society or institution (including the Church) to impose taxes on the affluent for the benefit of the needy.⁸

The current discourse is relevant because while the Deuteronomist is theocentric in his work, intense concern for the emancipation of humans, especially the socially weak in the society (the poor, orphan, widow, and alien), remains obvious in the book of Deuteronomy. Equally, the fact that successive governments have not disregarded the reality of poverty and the current leadership of Muhammadu Buhari in domesticating the SDGs about poverty has projected to lift 100 million Nigerians illustrates why a study on poverty alleviation from the Christian perspective

⁵ J. Corcoran, "The Alien in Deuteronomy 29 and Today" in *Interpreting Deuteronomy: Issues and Approaches*, eds. 229-239, David G. Firth and Philip S. Johnston, (Nottingham: Apollos, 2012), 229.

⁶ A. A. Olubitan, "The Christian Theological Basis for Poverty Alleviation," in *Religion and Human Capital Development: Essays in honour of Prof. Yasir Anjola Quadri*, 142-154, eds., Y. O. Imam et al., (Ilorin: Department of Religions, University of Ilorin, 2017), 150.

⁷ A. A. Olubitan, "Trends in Poverty Alleviation Programmes in Nigeria: The Functional Role of the Church," *KWASU Journal of Humanities* 2, no.3 (2021):56.

⁸ I. Kant, *Practical Philosophy*. Trans. Mary J. Gregor. (Cambridge: Cambridge University Press, 1996), 468.

is important.⁹The historical-grammatical method is complemented with contextual analysis for the interpretation of the Biblical text in this paper. Also, a focused group discussion was done to elicit data from selected Assemblies of UMCA in Ilorin. The local churches sampled were UMCA Theological College Chapel, UMCA Pake, and UMCA Rehoboth. These churches were purposely selected; the first is the central church of UMCA because it serves as the church's main Theological College and attracts elite members. The second is the Oldest Yoruba congregation of UMCA in Ilorin while the third is a recently established branch of the church; it has a concentration of young adult and middle-aged members. It should be underscored that UMCA is a Christian denomination that has existed in Nigeria since 1905 and it is a pro-tithing church.¹⁰

What is Poverty?

Poverty is construed as a condition that describes the polarity in the socio-economic status of people in any given society. It distinguishes between the poor and the rich, "those that have" and "those that do not have." This suggests that poverty is used to describe members of society who suffer deprivation. But thinking theologically, every human is subject to one form of deprivation or the other. So, one can establish that the term poverty is broad in connotation and relative in usage. Nancy Dzedzic affirms the fluidity and relativity of the term when she says, "because being poor differs dramatically across countries, experts have had a difficult time establishing concrete terms to discuss it."¹¹

The United Nations offers a definition that can be described as reasonably comprehensive because it considers nearly all aspects of human experience – personal, political, social, and financial. It defines poverty as a "denial of choices and opportunities most basic to human development – to lead a long, healthy, creative life and enjoy a decent standard of living, freedom, self-esteem, and the respect of others."¹²According to Louis-Marie Asselin, "Poverty

⁹"Buhari outlines plans to lift 100m Nigerians out of poverty," [Buhari outlines plans to lift 100m Nigerians out of poverty - Vanguard News \(vanguardngr.com\)](https://www.vanguardngr.com/2022/06/buhari-outlines-plans-to-lift-100m-nigerians-out-of-poverty/) accessed 28 June 2022.

¹⁰ B. O. Fawenu, "Tithing in African Christianity: An Inquiry into its Origin in United Missionary Church of Africa, Nigeria," in *African Christianity in Local and Global Contexts: A Festschrift in honour of Rev. Prof. Isaac Deji Ayegeboyin*, 212-223, eds., Samson A. Fatokun et al, (Ibadan: Department of Religious Studies, 2019), 213-215.

¹¹N. Dzedzic, *World Poverty*, (New York: Thomson Gale, 2007), 1.

¹²N. Dzedzic, *World Poverty*

consists in any form of inequity, source of social exclusion, in living conditions essential to human dignity. These living conditions correspond to the capabilities of individuals, households, and communities to meet their basic needs in the following dimensions: nutrition, primary education, primary health care, sanitation, safe water, housing, income, and community participation.”¹³ Consequently, poverty is a condition of deprivation of essential items, virtues, or resources that are necessary for good living.

Often, perspectives on the description of poverty are determined by the field of study from which the discourse is done. For instance, the definitions given above are inclined toward social, economic, and political deprivation of an individual or a group of people. Therefore, emphasis is given to the depth of poverty, which is then classified into absolute and relative poverty. Absolute poverty involves a condition where a person’s subsistence needs such as food, clothing, and shelter are not being met at all. Poverty is considered relative where a person’s needs are not being met in comparison to the rest of his or her society.¹⁴

Theologically examined, in addition to the social, economic, and political dimensions, there is a spiritual dimension to poverty. Gideon Yohanna Tambiyi describes the biblical concept of poverty to include material and spiritual dimensions. While material poverty implies economic deprivation which results in the loss of human dignity and self-expression in society, spiritual poverty points to human’s continuous dependability on God for spiritual sustainability.¹⁵

Malnutrition, illiteracy, disease, squalid surroundings, high infant mortality, and low life expectancy are indicators of absolute poverty.¹⁶ Therefore, to live in poverty is to experience a condition of life characterised by the aforementioned indicators in a manner that is beneath any reasonable human decency. The efforts of the United Nation under Sustainable Development Goals can be interpreted as a strategy put in place to end what Wolterstorff describes as a “scandal.” He views the continuous penury of a class of people in society in contrast to the increasing affluence of the other as a serious scandal. In his own words, “it is not sheer fact of massive world poverty that is a scandal to the Church and all

¹³ L. Asselin, *Composite Indicator of Multidimensional Poverty*, 2002, 2

¹⁴N. Dziedzic, *World Poverty*, 1.

¹⁵G. Y. Tambiyi, *The African Church Under Fire: Problems and Prospects*, (Kaduna: Tubase, 2014), 286.

¹⁶N. Wolterstorff, *Until Justice and Peace Embrace*, (Grand Rapids: William B. Eerdmans, 1983), 74.

humanity; the scandal lies in the fact that this abject poverty is today not an unavoidable feature of our human situation, and even more so is the fact that the impoverished co-exists in our world-system with an equal number who live in unprecedented affluence. Poverty amidst plenty with the gap becoming greater: this is the scandal".¹⁷

What is Sustainable Development?

Since the establishment of the United Nations (UN) in 1945, it has kept its central mission of maintaining international peace and security by working to prevent conflicts, helping parties in conflict make peace, and creating the conditions to allow peace to hold and flourish. The UN has launched several programmes targeted at making life comfortable for humanity. Right from start, the UN has given priority to sustainable development by harnessing the cooperation of countries across the world to solve the problems faced by humans. This is best captured by the organisation's statement on sustainable development:

One of the main priorities of the United Nations was to "achieve international co-operation in solving international problems of an economic, social, cultural, or humanitarian character and in promoting and encouraging respect for human rights and for fundamental freedoms for all without distinction as to race, sex, language, or religion." Improving people's well-being continues to be one of the main focuses of the UN. The global understanding of development has changed over the years, and countries now have agreed that sustainable development – a development that promotes prosperity and economic opportunity, greater social well-being, and protection of the environment – offers the best path forward for improving the lives of people everywhere.¹⁸

¹⁷ N. Wolterstorff, *Until Justice and Peace Embrace*.

¹⁸ "What we do" *United Nations*, accessed June 15, 2016, <http://www.un.org/en/sections/what-we-do/index.html>

From the above, sustainable development guarantees the improvement in people's lives which is manifested in prosperity for all, provision of economic opportunities, greater social well-being, and protection of the environment. It is in line with this that the latest agenda of the organisation tagged Sustainable Development Goals evolved. The agenda which follows on the heels of the Millennium Development Goals (MDGs) has seventeen goals covering three dimensions of sustainable development. The three dimensions are economic growth, social inclusion, and environmental protection. The agenda was described as a plan of action for people, the planet, and prosperity. In other words, the set of goals was meant to end poverty, protect the planet, and ensure prosperity for all. The 17 goals have 169 associated targets which seek to strengthen universal peace in larger freedom. In sum, the agenda is designed to improve the lives of people everywhere – to build a better world that is all-inclusive. The first goal is focused on the global eradication of poverty in all its forms by the year 2030. According to the UN, “eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development.”¹⁹

The Poor and Poverty in the Bible

The Bible is not silent on poverty. A vivid picture of the predicament and affliction of the poor is presented in the Bible. The groups that suffer pains of want and injustice in the Bible are peasant farmers, wage labourers, widows, orphans, and foreigners (Ezek. 22:1-7; Jer. 7:1-8). The poor in the Bible were usually victims of greed, lust for power, and manipulation within the legal system (1 Kings 21; 2 Sam 11). The beneficiaries of divine justice in the Bible (the Old Testament, in particular) are the defenceless in society. The defenceless are described by the Hebrew terms *‘aniy* (poor), *‘ebyon* (needy), and *dal* (weak). These various terms describe conditions of economic deprivation as well as political and legal injustices. According to R. E. Nixon, such economic deprivation could be traced to several factors in the Old Testament. The factors include, but are not limited to, natural disasters, vicissitude of life

¹⁹“Sustainable Development Goals,” *United Nations*, accessed June 15, 2016. <https://www.un.org/sustainabledevelopment/poverty/>

(as in the case of orphans and widows), and oppression by powerful neighbours.²⁰ Therefore, God expresses enthusiastic displeasure against the oppression of the defenceless. Wick Broomall's outline of the many provisions made for the poor in the OT states:

The poor are strongly safeguarded in the Mosaic legislations: A slave must be released in the seventh year (Ex 21:2ff); a garment taken in pledge must be returned at sunset (Ex. 22:26ff); wages must be paid daily (Lev. 19:13); Essential implements must not be impounded (Deut. 24:6; 12ff, 17); Debts must be released every seven years (Deut. 15:1). Provision was made for the food of the poor (Deut. 24:19-22).²¹

The way the Old Testament Prophets stood as the representatives of God and spoke sternly against the ill-treatment of the defenceless is inestimably instructive. They expressed God's displeasure and anger against those who perpetrated injustice on the poor, needy, and weak members of the society (Amos 4:1; 8:4-6; 5:11-12 and Micah 3:14-15). In sum, God defends and protects the poor and oppressed against their enemies (Psalm 4:5-6; 34:9, 15-22). Leland Ryken says, "Throughout the Bible, God is portrayed as one who responds to the cries of the poor, especially the needy among his people."²² This position of the Old Testament Prophets was built on the instructions found in the legal codes of the Pentateuch, especially those in the holiness code of the Deuteronomist.

The Deuteronomic Concern for the Poor

Specifically, the Deuteronomist frowns on the incongruence in the economic status of the poor and the rich in society. Six texts in Deuteronomy particularly focus on the protected groups in Israel, namely the widows, orphans, Levites, and strangers. The texts are Deut. 14:22-29; 16:9-12; 16:13-15; 24:17-18; 24:19-22, and 26:12-15. These texts highlight the predicaments of the defenseless or

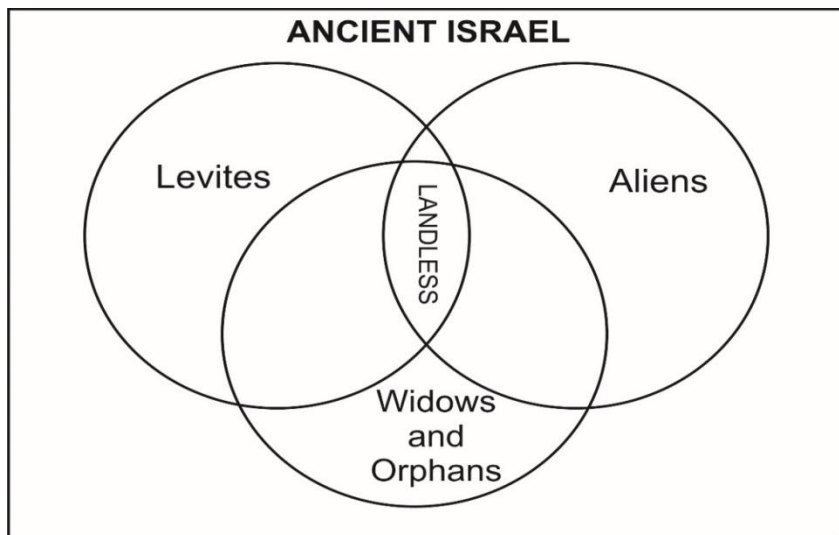
²⁰R. E. Nixon, "Poverty," in *New Bible Dictionary*, 3rd ed., (Leicester: Inter-Varsity Press, 1999), 945.

²¹W. Broomall, "Poor, Poverty" in *Baker's Dictionary of Theology* ed. Everett F. Harrison et al. (London: Pickering & Inglis LTD, 1960), 409.

²² Ryken, L, et al. eds., "Poverty" in *Dictionary of Biblical Imagery*, 658.

protected group in ancient Israel. While the texts are rich in the cultic interest of the ancient Israelite society, they have considerable sociological relevance today. They serve as a model text for an engaging discussion on the nexus of religion and the social well-being of people because the humanitarian thrust of the texts is intertwined with the cultic observances in a manner that suggests that true religion cares for the less privileged. While the inclusion of Levites among the less privileged of that society has been queried,²³ the humanitarian outlook of the book could be the reason for categorising them as such. After all, the Levites too were a landless group in the social structure of that society. Diagram 1 below indicates landlessness as a common point of intersection for less privileged groups.

Diagram 1: Common intersection among the poor in Deuteronomistic perception



Source: Bamidele Olusegun Fawenu, 2018.

The triad of the orphan, the widow, and the alien describe the weak and helpless segment of society and, thus, the most vulnerable to injury and abuse.²⁴ The Deuteronomist's stance against social inequality, in general, and concern for the defenceless was essentially based on Israel's earlier slavery experience and deliverance from Egypt. The identity of Israel is inseparably

²³J. G. McConville, *Law and Theology in Deuteronomy*, eds. David J.A. Clines and Philip R. Davis, (Sheffield: JSOT Press, 1984), 73-74.

²⁴W. A. Van Gemeren, *New International Dictionary of Old Testament Theology and Exegesis*, (Carlisle: Paternoster Press, 1997), 570.

bonded to that experience, and this is amply emphasised in Deuteronomy. There are forty-nine references to it in Deuteronomy in a manner that shows its centrality to the theology of the book.²⁵ Although the stipulations in Deuteronomy appear to have been given in preparation for Israel's conquest and settlement in Canaan, liberal scholarship assigns the content to the monarchical period of the 7th Century B.C. This liberal view implies that those stipulations in defense of the weak members of the society came as a response to the social inequality experienced during the monarchy. The argument goes further that social class distinction of members of the society was not known in the Patriarchal era in ancient Israel; emphasis on the distinction between the rich and the poor became prominent in the monarchical era and the defenceless were always at the mercy of the rich and the powerful of the society.²⁶ Before the monarchical system, Israel had a tribal system and social structure in units that are related by blood from the same patriarchal ancestor. The monarchy appeared as an antithesis of that tribal system. Before the monarchy, Israel in the Patriarchal era had a nomadic and, at times, semi-nomadic lifestyle. The monarchy inevitably set forth shifts in class configuration due to changing economic, political, and ideological development.²⁷ The egalitarian community got transformed in its social and political structure into a classified society where the tribute-imposing elite took undue advantage of the tribute-paying class. The first class was made up of the political elite, military retainers, landholding merchants, and manufacturing elite, all of whom profited from the state power. The class at the receiving end was made up of peasants, pastoralists, artisans, slaves, and unskilled workers.²⁸ The Prophets in that era were very vocal against the social system that perpetuated discrimination, impoverishment, and oppression along with social bias.

In contrast to the perspective described above, I think the Deuteronomic stipulations did not emerge as a reaction to the social inequality of the monarchical era. Rather, they were

²⁵J. Corcoran, "The Alien in Deuteronomy 29 and Today" in *Interpreting Deuteronomy: Issues and Approaches*, eds. 229-239, David G. Firth and Philip S. Johnston, (Nottingham: Apollos, 2012), 236.

²⁶J. O. Akao, "Biblical theology in Africa and the Issue of Poverty Alleviation," *African Journal of Biblical Studies* 15, no. 2 (October 2000): 41-59.

²⁷N. K. Gottwald, "Social Class as an Analytical and Hermeneutical Category in Biblical Studies," *Journal of Biblical Literature* 112, no. 1(1993): 1-3.

²⁸N. K. Gottwald, "Social Class as an Analytical and Hermeneutical Category in Biblical Studies, 3.

prophetic prescriptions made in anticipation of the change in the social structure that lay in the future for Israel. The Prophetic tradition simply employed the Deuteronomic stipulations and applied them to the socio-economic as well as the political reality of their time. This view is accentuated by the fact that the pastoralists, artisans, and unskilled workers emphasised in the monarchical time could not have been captured or classified among the poor in Deuteronomy. Relative to the aristocrats, especially the royal class of the monarchy, it is understandable to have the pastoralists, artisans, and unskilled workers classified as helpless groups in that society.

By and large, whether before or at the monarchical time, Deuteronomy's concern was to impact on the social life of Israel by projecting beyond the narrower casuist and statutory law corpus found in other parts of the Pentateuch, to providing a code of laws for ensuring the protection of the individual and particularly persons who are vulnerable to social discrimination.²⁹

Charity Tithe as Deuteronomic Prescription for Poverty

The term, tithe, appears to be very simple to define, given that the "percentage" presupposition derivable from the Hebrew word, *ma'aser*, and the Greek word, *dekate*, translated tithe, with both suggesting the tenth part of anything.³⁰ However, a critical examination of the issues involved in the practice from one historical milieu to another suggests otherwise.

In the larger context of the ancient Near East, tithe refers to a tenth of loots of war or taxation imposed on the vassal nation by a suzerain king.³¹ In the biblical context, it refers to the divinely commanded tenth of agricultural products earned from the Promised Land to fend for the less privileged, the Levitical priesthood, and for festival meals. In contemporary tithe-practising churches, tithe refers to the tenth of one's income or profit on business obligatorily remitted to the church or clergy for ecclesiastical use without which divine blessing reflected in

²⁹M. Weinfeld, *Deuteronomy and the Deuteronomic School*, (Oxford: Clarendon Press, 1972), 488.

³⁰A. Milavec, *The Didache: Faith, Hope, and Life of the Earliest Christian Communities*, (C.E. Mahwah: Paulist Press, 2003), 488.

³¹D. K. McKim, "Tithing," in *Evangelical Dictionary of Theology*, 2nd ed., ed. Walter A. Elwell, (Grand Rapids: Baker Book Academic, 2001), 1202.

material prosperity and protection of the Christian is not guaranteed.³²

Deuteronomy contains instructions that prepared the Israelites for a settled life in Canaan. In preparation to confront a new set of challenges on arrival at Canaan, Moses articulated specific decrees and laws for the people. Tithe was one such law and it was meant to help them survive the new challenges they were bound to encounter.³³The book's unique approach to tithe in terms of its beneficiaries is fascinating and different from what is found in Leviticus and Numbers. Deuteronomy Chapter 12 mentions tithe specifically in verses 6, 11, and 17 alongside other forms of offerings and vows as part of cultic observances, with emphasis on the location for the presentation of the items for offering, tithe, and vows. This discussion is set in the context of the clear instruction to the Israelites not to adopt the existing shrines and altars of the Canaanites for the worship of Yahweh; rather, they were told to sanitise the places by destroying the existing altars before commencing the worship of Yahweh. In a contrasting manner, the worship of Yahweh must not be done according to the pattern of Canaanite worship.³⁴The Israelites were to worship in a place Yahweh himself will choose for them. It is at the designated place that the people should offer their tithe alongside other offerings and vows. Two principal issues about tithe stand out in this Bible text. Firstly, it is location-specific; secondly, it is festival or ceremonial in context. By implication, while tithes in Numbers and Leviticus emphasised the giving of a sacred portion of the produce from the land to God, Deuteronomy 12 allows the giver to eat the tithe as part of the festival meal with his family members and religious functionaries (the Levites) in a socio-religious context. Thus, additions and modifications in the use of tithe were introduced in Deuteronomy. In response to the question of what could have accounted for the change or difference in the tithing prescription found in Deuteronomy, M. E. Tate³⁵and R. D.

³²B. O. Fawenu, "The Practice of Tithing in Malachi 3:6-12 and the Lived Experience of Tithers in United Missionary Church of Africa, North-central Nigeria," *PhD. Thesis*, (Department of Religious Studies, University of Ibadan, Ibadan, 2017), 51.

³³H. Wolf, *An Introduction to the Old Testament Pentateuch*, (Chicago: Moody Press, 1991), 173.

³⁴V. Hamilton, *Handbook on the Pentateuch*. (Grand Rapids: Baker Books, 1982), 420.

³⁵M. E. Tate, "Tithing: Legalism or Benchmark?" *Review and Expositor* 70 (1973):155

Nelson³⁶explained that the need for centralisation of the sanctuary for worship informed the change in instruction.

It should be noted that the modification in Deuteronomy 12 about the frequency and use of tithe does not present many challenges as in Deuteronomy 14. It is from later verses of Deuteronomy 14 that several scholars have come up with the idea that three different tithes are required of Israel in a year, namely, the Levitical tithe (affirmed in Leviticus 27 and Numbers 18), the festival tithe (found in Deuteronomy 12 and 14:22-27), and the poor tithe (contained in Deuteronomy 14:28-29 and Deuteronomy 26: 12-13). In addition to the continuation of the theme of festival tithe found in Chapter 12, Chapter 14 gives further details about how tithes were to be transported to the designated place. Those Israelites who lived some distance from the designated place of worship were given the latitude of exchanging their tithed goods for money, in situations where the distance made transporting the goods difficult.³⁷Therefore, verses 22-27 describe the tithe remitted yearly while verses 28-29 along with 26:12-15 deal with the triennial tithe. The triennial tithe, also known as poor tithe or charity tithe, is given at the end of every third year (Deut. 14:28), the year termed the year of the tithe (Deut. 26:12). Kelly says: “unlike the first tithe, the third-year tithe (in the year of tithing) was specifically for *all the needy—including the non-Israelite stranger!* The recipients of it included the Levites, widows, orphans, fatherless, and Gentile strangers.”³⁸ Also, unlike the second tithe which went to Jerusalem, the third tithe was to stay in the towns, within the peoples’ gates, at home. Therefore, Kelly contends that “this could not possibly be the same as the first, or second, tithe.”³⁹ It is noteworthy that all the beneficiaries are people that do not possess landed property but whose economic needs must be met.⁴⁰This kind gesture to the needy agrees perfectly with the wider ancient Near East context of care for the less privileged of society.⁴¹Nevertheless, the inclusion of the resident alien among the beneficiaries of the tithe is indicative of God’s all-encompassing

³⁶R. D. Nelson, *Deuteronomy: A Commentary. Old Testament Library*, (Louisville: Westminster John Knox Press, 2002), 146.

³⁷ Goldingay, J. *Old Testament Theology: Israel’s Life*, Volume Three, (Downers Grove: IVP Academic, 2009), 147.

³⁸R. E. Kelly, *Should the Church Teach Tithing?*(New York: Writers Club Press, 2007), 52.

³⁹ R. E. Kelly, *Should the Church Teach Tithing?*

⁴⁰ N. Lohfink, “Poverty in the Laws of the ancient Near East and of the Bible,” *Theological Studies* 52, (1991): 44.

⁴¹R. D. Patterson, “The Widow, Orphan, and the Poor in the Old Testament and the Extra-Biblical Literature,” *Bibliotheca Sacra* (July 1973): 223-228.

care for all humans; his chosen nation was mandated to undertake this duty on his behalf.⁴²

Consensus has not been realised on whether the various texts (Leviticus 27:30-34; Numbers 18:21-32; Deuteronomy 12:14:28-29, and 26:12-13) on tithe suggest multiple tithes or not. Kelly⁴³, Kostenberger and Croteau⁴⁴, Kaufmann⁴⁵, McIntosh,⁴⁶ etc. think Israel paid more than one tithe every year, culminating in more than a tenth of each worshipper's income. Most of these scholars refer to the tradition established in Tobit 1:6-8, a passage synchronised with Deuteronomy to advance the existence of an apparent discrepancy between the legislation in Leviticus and Deuteronomy. It is harmonised in the Jewish tradition, not only theoretically but in practice, by considering the tithes as three different tithes, which are named the first tithe, the second tithe, and the poor (charity) tithe, also called the third tithe.⁴⁷On the other side of the divide are Wellhausen⁴⁸, Jagersma⁴⁹, Christensen⁵⁰, McConville⁵¹, Driver,⁵²etc. They posit that there is only one tithe in ancient Israel, but that it evolved developmentally as necessitated by changing historical circumstances.⁵³By implication, the demand of the community at different historical times was the reason for differences in the various texts about tithe in the Pentateuch. Nevertheless, Ajah who also subscribes to one tithe position thinks despite the lack of consensus by scholars on the number of tithes, consistency in the theological significance of the institution at different times and places cannot be faulted.⁵⁴

⁴²J. Corcoran, "The Alien in Deuteronomy 29 and Today", 231.

⁴³ R. E. Kelly, *Should the Church Teach Tithing?* 50.

⁴⁴ A. J. Köstenberger, and D. A. Croteau. "Will a man rob God?" (Malachi 3:8): A Study of Tithing in the Old and New Testaments, *Bulletin for Biblical Research* 16, no.1 (2006): 61-64.

⁴⁵ Y. Kaufmann, *The Religion of Israel: From its Beginning to the Babylonian Exile*, (London: Allen and Unwin, 1961), 188-193.

⁴⁶D. McIntosh, "Deuteronomy," in *Holman Old Testament Commentary*, vol. 3, (Nashville: Broadman and Holman Publishers, 2002), 185.

⁴⁷D. L. Baker, *Tight Fist or Open Hands? Wealth and Poverty in Old Testament Law*, (Grand Rapids: William B. Eerdmans, 2009), 241-242.

⁴⁸J. Wellhausen, *Prolegomena to the History of Israel*, (Edinburgh: Black, 1883),156-7.

⁴⁹ H. Jagersma, "The Tithes in the Old Testament," *OTS* 21 (1981): 116-119.

⁵⁰D. L. Christensen, "Deuteronomy 1:1-21:9" in *Word Biblical Commentary* volume 6b, (Nashville: Thomas Nelson, 2001),302-305.

⁵¹J. G. McConville, *Law and Theology in Deuteronomy*, 74.

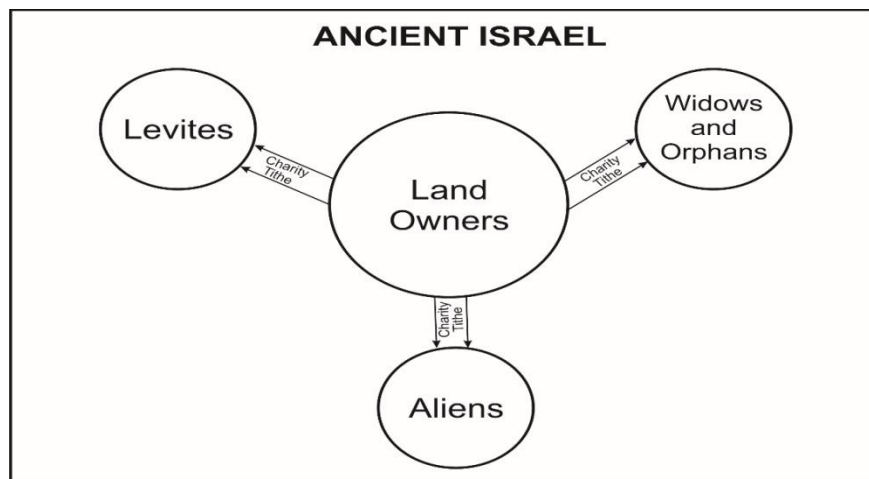
⁵²S. R. Driver, *A Critical and Exegetical Commentary on Deuteronomy*, (Whitefish: Kessinger Publishing, 2006), 170-173.

⁵³D. L. Baker, *Tight Fist or Open Hands? Wealth and Poverty in Old Testament Law*,242.

⁵⁴M. Ajah, "The Purpose for tithe in the Old Testament," *International Journal of Theology and Reformed Tradition*, Vol. 4 (2012): 27.

However, the tithe in Deuteronomy reflects the humanitarian focus of the author, especially with an emphasis on the triennial tithe. Every third year, the tithe is submitted to the local storehouses for onward distribution to the poor and other marginalised people (widows and orphans). Once again, the beneficiaries of this stipulation are the landless members of the society. Since tithing was essentially based on the theology of the Promised Land indicated by the emphasis on agricultural produce from the land, then the landless category depended on the landowners for survival, as illustrated in Diagram 2 below:

Diagram 2: Benefactor and beneficiary of charity tithe in Deuteronomy



Source: Bamidele Olusegun Fawenu, 2018.

Baker opines that this law ensures that the poor had provisions during the three years until the next year of the tithe.⁵⁵ Therefore, the humanitarian dimension of the tithe established in Deuteronomy shows that one way of serving God is by serving the needy.

It is important to note that Deuteronomy 26: 12-15 added that the worshiper must take an affirmation oath that he has done everything on this tithe per the Lord's commandment.

When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that

⁵⁵D. L. Baker, *Tight Fist or Open Hands? Wealth and Poverty in Old Testament Law*, 246.

they may eat within thy gates, and be filled; Then thou shalt say before the Lord thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them: I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of the Lord my God, and have done according to all that thou hast commanded me. Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey (KJV).

Additionally, it is thought-provoking to note that it is only concerning charity tithe that a petition for national (not personal) blessing comes up. The author of Malachi most probably leaned on this for the emphasis laid on the blessing that accrues to tithing in Malachi 3:10-12.

Concise History of UMCA

In 1905, the Mennonite Brethren in Christ (MBiC) Society, which was made up of four conferences of the Church from Canada, Michigan, Indiana, and Ohio, was responsible for sending Alexander Woods Banfield to Nigeria for mission work. His coming marked the beginning of what has metamorphosed into the UMCA of today after years of being recognised as the United Missionary Society UMS (1921-1955).⁵⁶Banfield led other missionaries in the opening of many preaching stations; after that of Tsonga, he opened Jebba in 1910, Mokwa in 1911, Tsaragi in 1919, Igbeti in 1921, Zuru in 1925, and Share in 1927.⁵⁷ Using the

⁵⁶Clare Fuller, "Banfield, Alexander Woods (1878-1949)." *Global Anabaptist Mennonite Encyclopedia Online*. August 2015. Web. 4 Dec 2022. [https://gameo.org/index.php?title=Banfield,_Alexander_Woods_\(1878-1949\)&oldid=132566](https://gameo.org/index.php?title=Banfield,_Alexander_Woods_(1878-1949)&oldid=132566).

⁵⁷J. Y. Bello, *UMCA: The Journey so far 1905-2013* (Ilorin: OPW Ltd., 2014), 29-30.

tools of medical services, education, and training, the Gospel was preached by the missionaries,⁵⁸ as both spiritual and material emancipation of the people became evident with the turn of events that expectedly were preceded by a lot of difficulties, hardship, and life-threatening weather conditions. Theological training of pastors and missionaries across different denominations in Nigeria has been provided through UMCA Theological College, Ilorin.

Recent research by Ahuche indicates that today, UMCA has 812 pastors (excluding Church Planters all over the Denomination), 1,089 churches (excluding Preaching Stations), and over 122,931 members in 31 Districts and 2 Area Church Councils. These churches are spread across 14 States of the Federation and Abuja.⁵⁹The Church has much spread across the South-West, North-Central, and North-East of Nigeria. Also, through collaboration with World Partners (the official mission agency of both the Canadian and American Missionary Churches formed in 1987 to assist the Nigerian Church, i.e., UMCA), the UMS Mission fields in Sierra Leone and Liberia are being revived.⁶⁰

As an evangelical church, UMCA upholds the infallibility of the Bible, subscribes to its final authority in matters of faith and conduct, and believes it teaches: 1. The Divine inspiration, authority, and sufficiency of the Holy Scriptures. 2. The right and duty of personal judgment in the interpretation of the Holy Scriptures. 3. The unity of the Godhead, and the Trinity of persons therein. 4. The total depravity of human nature because of the fall and the need for regeneration. 5. The incarnation of the Son of God, His atoning death and resurrection for sins of mankind and his mediatorial intercession and reign. 6. The justification of the sinner by faith alone. 7. The work of the Holy Spirit in the conversion of the sinner, the purification, and infilling of the believer. 8. The immortality of the soul, the resurrection of the body, the judgment of the World by our Lord Jesus Christ. 9. The Divine institution of the Christian Ministry, the obligation and perpetuity of the Sacraments of Baptism and the Lord's Supper.⁶¹

⁵⁸ See the work of J. Y. Bello for the roll call of the expatriates that have come to Nigeria from 1905.

⁵⁹Ahuche Peter Zaka, "The Impact of the United Missionary Church of Africa in Kebbi South Senatorial District, Kebbi State, Nigeria" *A PhD. Thesis* in the Department of Religions, Faculty of Arts, University of Ilorin, 2018: 139.

⁶⁰Ahuche Peter Zaka, "The Impact of the United Missionary Church of Africa in Kebbi South Senatorial District, Kebbi State, Nigeria", 154.

⁶¹*Constitution of United Missionary Church of Africa*, (UMCA Christian Education Department, 2006), 9-11.

Ministry of mercy through free-will offering to help the indigents within the denomination and prospective Christians in their missions' field/station is strongly encouraged and practised by UMCA. Also, tithing is largely practised by the church, with much emphasis on its Levitical strand. Therefore, it is the remittance of 10% of income to the church by members who have a legitimate source of income.⁶² Through it, the Church raises funds for financing its activities.⁶³ UMCA does not practise charity tithe, hence, the advocacy for its introduction to help the poor make a better living.

Tithing and Care for the Poor in United Missionary Church of Africa: A Focused Group Discussion

Nine people, three each from the sampled churches, took part in the discussion. The pastors of the three churches and two other members from each of the churches formed the group. The two members from each church are all involved in one committee or the other that directs the welfare programmes of their respective churches. The questions posed to the discussants received similar answers in some cases and divergent responses in others.

Question 1: How does your church care for the poor? All but Respondent III from UMCATC agreed that there are poor people in their churches. According to Respondent III, the term, poor, cannot be used to describe any member of his church. He believed that while some of them may occasionally have one form of need, none of them falls in the category of the poor. Therefore, to meet such occasional needs, his church runs a programme called "Christian Faith in Action (CFIAT)." The programme has a separate purse with a committee that superintends it. Members of the church make donations into the purse of their own volition.

Probe question: Does it mean that there are no members of your church who cannot meet the basic needs of life with ease? His

⁶² Bamidele Olusegun Fawenu "The Nexus Between Tithing and Prosperity in United Missionary Church of Africa, Nigeria" *Ogaa Journal of Religion and Human Values (OJORHV)* Vol. 6 Issue 2 (December 2021):71-73.

⁶³ Bamidele Olusegun Fawenu, "Tithing in African Christianity: An Enquiry into its Origin in United Missionary Church of Africa (UMCA), Nigeria." In *African Christianity in Local and Global Contexts: A Festschrift in honour of Rev. Prof. Isaac Deji Ayegebojin*. Edited by Samson Adetunji Fatokun, Jacob Kehinde Ayantayo et al. (Ibadan: Department of Religious Studies, 2019), 216.

response to the question suggests that such people are in the church but people in that category are few. Meanwhile, the response to the main question reveals that UMCA Pake raises funds to cater for the poor by collecting “welfare offering” every third Sunday of each month. In the case of UMCA Rehoboth, welfare for the needy is provided in the church’s annual budget in addition to making calls for special contributions as the need to help members of the church comes up.

Question 2: Who are the beneficiaries of welfare programmes?

All discussants mentioned the indigents as beneficiaries of their welfare programmes. These are people who cannot satisfactorily meet their own basic needs of life as it affects food, shelter, health, and clothing without reliance on aid from other people. Discussant IV stated that widows, orphans, and indigent students are recognised by Rehoboth as the poor who receive help from the church to make a good living. Discussant VIII added that several widows received such aid for feeding, payment of house rents, payment of their children’s school fees, and some for boosting their petty trading. Again, Discussant III asserted that such widows are seldom found in his church. He described most widows in his church as self-reliant, who comfortably meet their personal needs and probably make provisions for indigents. However, Discussant I from the same church as Discussant III explained that the CFIAT aids are done in two categories:

1. Seasonal Attention: The offering of Christmas and Easter gifts to the needy and widows.
2. Periodic Attention: the provision of school fees, accommodation, feeding, and payment of health bills etc., for those who approach the CFIAT committee for such help.

Question 3: Does your church have a programme targeted at making the poor self-reliant? Discussant IX answered negatively regarding his church. In contrast, Discussant VI explained that his church, Rehoboth, had conceived to make the poor self-reliant but it has not been deliberately pursued. An attempt was made at a time but was not sustained because of a lack of adequate funds. The plan included helping church members to own land property. In a similar but more elaborate pattern, Discussant I explained that indigents are catered for during his church’s outreach mission activities to named mission fields located outside the city of Ilorin. Monetary and material provisions were made available for the target audience. Skill acquisition training was occasionally done to

make them self-reliant. Adult literacy classes were also done to educate them. Such mission fields are Sabbo Gida, Oreke, Baruten, etc. Additionally, he explained that the church introduced Youth Empowerment recently. The intention is to help the unemployed youth population of the church to get established and become self-reliant. Orientation and training in such skills as farming, tailoring, catering services, etc. were done. Over thirty youths were trained. The next level is to make financial backing for the establishment of their businesses available as revolving loans. However, a momentary paucity of the fund has delayed the take-off of the loan.

Question 4: Would you consider your church's means of raising funds for welfare adequately sufficient? Discussant VII said the response to the monthly welfare offering by members of his church is extremely poor. Most times, the church does access its main account to source help to meet the requests of the indigents. Discussants from UMCATC and Rehoboth are of the view that there is always room for improvement.

Question 5: Will your church like to explore the use of charity tithe to help the indigents become self-reliant? The issue of charity tithe was strange to most of the discussants. Particularly, Discussant II felt the introduction of such could confuse the church. He felt it is not biblical, but he was educated that charity tithe is found in the Bible. Discussant III said that charity tithe is practised in his church, though un-structurally. Meanwhile, his explanation shows that he construed it as general personal charity given to needy individuals. However, Discussant I opined that charity tithes may be considered if the need for it arises, but the present structure for raising funds is sufficient and effective (workable) in his church. Discussant IV claims that his church recognises that charity tithe exists in the Bible but does not specifically practise it. Rather, conventional tithing is observed as one of the main sources of income of the church from where a percentage is dedicated to welfare in the church's annual budget.

Probe question: Don't you think the paucity of funds to help lift the poor out of penury will be easily realised through charity tithe? All discussants were sceptical about introducing more tithes to the most popular one currently practised. All of them agreed that no one should be exempted from paying the popularly known and practised tithe of ten percent.

Findings

- i. UMCA does not have a uniform agenda and sustainable approach to alleviating poverty.
- ii. The book of Deuteronomy made indigents within ancient Israel beneficiaries of the proceeds from tithe, but UMCA does not practise charity tithe; rather, even the poor are expected to pay tithe from whatever meagre resources they have.
- iii. Although some of the churches have the intention of helping indigents attain economic self-reliance, the paucity of financial resources has made it impracticable because the approaches adopted have not been effective enough.

Conclusion and Recommendations

The Christian community is an integral part of the global community. Therefore, it is important to access its sacred literature to see the faith's response to poverty and contextualise it for the contemporary situation. In this respect, I find respite in the book of Deuteronomy which makes the care of the poor a fundamental obligation of the affluent members of ancient Israel society. It is striking that Kantian theory of poverty is in congruence with the Deuteronomic prescription.

Therefore, UMCA needs to develop an agenda for poverty alleviation which should be vigorously pursued by each local assembly of the denomination because the current attitude to the plight of the poor is generally feeble. Care for the poor is a very cardinal teaching of the Bible that demands an intensity of purpose and passion. While the contemporary emphasis on tithing in UMCA does not exclude remittance from the poor members of the church, Deuteronomic prescription shows that the poor should be beneficiaries of proceeds of tithe, hence, the stipulations for charity tithe in addition to Levitical and festival tithes. At least, three different types of tithes are described in the Old Testament: a tithe to the Levites, who in turn tithed it to the priests (Num. 18:21-32); a tithe that was brought to the sanctuary and eaten "before the Lord" (Deut. 14:22-27); and a tithe every three years for the poor (Deut. 14:28-29). This shows that a typical tithe-paying Israelite parted with at least 23% of his agricultural harvest as tithe per year. Comparatively, UMCA, like many other churches, has adopted a partial application of the Old Testament injunction on tithing, with emphasis on Levitical tithe based on Malachi's call against renegeing in the observance of the tithing obligation (Malachi 3:6-12).

Charity tithe could be introduced by UMCA based on the principle inherent in the Deuteronomic prescription to supply palliatives for the poor as it was done in ancient Israel. The tithe will ensure a steady and consistent provision and sustenance for the poor members of the church and the society at large. The Deuteronomic prescription could be enhanced by directing the fund into sustainable empowerment in the form of setting up small-scale businesses for the beneficiaries of such tithes. This could be done in turn for the identified poor members of each church until each becomes financially independent and becomes a contributor to the central pool to help others in need of such funds. If charity tithing is adopted and adapted, the church will certainly contribute significantly to the realisation of the United Nation's agenda of poverty eradication in a very biblical way.

In summary, charity tithe is advocated as one of the sources through which UMCA and, by extension, the Church in Nigeria can mobilise significant resources, which fits into what the United Nations describes as "enhanced development cooperation." Also, the charity tithe aligns with the United Nation's yearning for sources that guarantee "adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions," as earlier cited.