

DYNAMIC Steward

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October-December, 2010

Tithing

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**God's
Portion**

DYNAMIC Steward



Exploring partnership with God

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Dynamic Steward is published quarterly by the Stewardship Department of the General Conference of Seventh-day Adventists®.

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Questions are typically sentences formulated to solicit information. However, questions may also be designed to express doubt about a truth or validity about something. Questions can also make known the context, attitude or worldview of the questioner.

James Montgomery Boice, remarks that the OT book of Malachi, “describes that modern attitude of mind that considers man superior to God and that has the audacity to attempt to bring God down to earth and measure him by the yardstick of human morality.” (The Minor Prophets, Volume 2:573).



This attitude is manifested in Malachi, written in an argumentative style and employing a rapid-fire dialogue between God and people. These intense interchanges begin with a statement of God’s perspective, followed by the use of the recurring word, “how” in a question form, as a response to God’s statements. It is worthwhile to note these:

God: “I have loved you.”

People: “How have you loved us?”

God: “It is you, O priests, who show contempt for my name.

People: “How have we shown contempt for your name?”

God: “You place defiled food on my altar.”

Priests/Clergy: “How have we defiled you?”

Malachi: “You have wearied the LORD with your words.”

People: How have we wearied him?”

God: “Return to me, and I will return to you.”

People: “How are we to return?”

God: “Will a man rob God? Yet you rob me.”

People: “How do we rob you?”

God: You have said harsh things against me.”

People: “What have we said against you?”

Reading these words, we might want to pose our own question, “why is this interchange taking place? Historical context uncovers that the words of the people might have been expressed with the following, “We have been utterly faithful in fulfilling our responsibilities toward God. Never mind the divorces and mixed marriages. Never mind the tithes. We keep our side of the bargain through many things that seem important to us. The problem is that God has not kept his side of the bargain. We have been faithful; he is unfaithful. In short, obedience to God does not work. God has not prospered us as we think he should, and the fault is God’s alone.” (Ibid: 600)

Therefore, what is at stake in the setting of Malachi 3:6-12 is God’s characteristic of faithfulness. The theological teaching of immutability states that God’s character cannot and does not change.

How might this be relevant in our times? We might ask ourselves, “If God does not change, how have we changed? Perhaps, in the first days of our conversion we trusted God with all that we had, yet today we are living our everyday lives with inward thoughts and outward actions that express that we have to store up our possessions as the day may come, when they will run out and God will not be able to provide for us. In other words, we are also indicating that we really do not trust that God will take care of us.

Doubt may lead to robbery, and distrust to the slander of his sovereignty.

Therefore, tithing is accepting the challenge to test divine generosity and reap in the abundance of God’s promises and faithfulness.

Maria Ovando-Gibson

resources

In Search of the Storehouse

by G. Edward Reid

#315500 US \$0.49

In almost every discussion of tithing arises the subject of where tithes ought to be sent. This easy-to-read booklet looks at the storehouse question from several points of view and encourages faithful stewardship.



Tithing in the New Testament & the Christian Church

by Angel Manuel Rodriguez

#310210 US \$1.00

Is there any evidence that early Christians supported the gospel ministry through tithes? Dr. Angel Rodriguez faces this important question in order to reveal the biblical basis for the practice of tithing in the Christian church. To order these books go to www.adventsource.org and reference their item number.

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English #023735; Spanish #023728; French #023737

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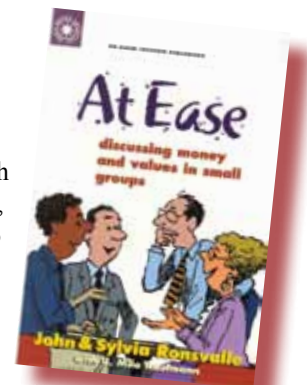
At Ease: Discussing Money and Values in Small Groups

by John and Sylvia Ronsvalle with U. Milo Kaufmann

The Alban Institute

1998 US \$14.00

Why do Christians have such a difficult time talking about the relationship between faith and money? Jesus talked about money all the time in his parables and in his preaching, but somehow this topic makes us very uncomfortable. John and Sylvia Ronsvalle with U. Milo Kaufmann have done all of us a great favor. In *At Ease: Discussing Money and Values in Small Groups*, they have shown us one very effective way for church members to bridge the gap between faith and money. The authors succeed in their primary objective—to put us at ease even as we talk about some unsettling things. To order go to www.alban.org.



Ministry and Money: A Guide for Clergy and Their Friends

by Dan Hotchkiss

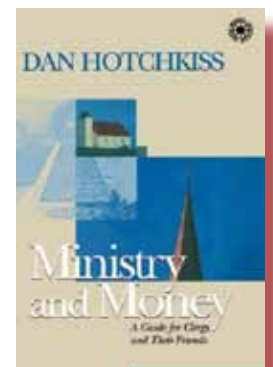
The Alban Institute

Herndon, Virginia

2002 US \$15.00

With many laudable exceptions, clergy do not know what they need to know to provide pastoral care to people with financial problems, to guide congregations to use money to fulfill their religious purposes, or to give leadership on moral issues involving money. Since (by my estimate) 100 percent of moral issues do involve money, a book seemed worth the effort.”—Dan Hotchkiss

To order go to www.alban.org.



It Is An Act of Worship

*Erika F. Puni, Director
General Conference Stewardship*



The Seventh-day Adventist church since its early beginning as a mission movement recognized the importance of returning tithe, ten percent of one's increase/income, to God through the local congregation. Initially, this faith practice based on Scriptures was seen as necessary in supporting the work of God in the world. As a body of Christian believers we continue to teach and support this stewardship tradition in the life of the church today. Stewardship is the total response of the Christian steward to God in ALL things including finances, and tithe and offerings are part of our financial stewardship (Matthew 22:37-40). Whereas there are many and varied perspectives on the subject of tithing, I want to share this understanding from the stand point of worship.

Worship the Creator

Genesis 14 provides for us the first biblical reference to tithing. "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 God Most High, who delivered your enemies into your hand.' Then Abram gave him a tenth of everything" Genesis 14:18-20 (NIV).

While the setting where Abraham returned tithe was the aftermath of battle (after he defeated Kedorlaomer and his allies), the acknowledgement of God as the "Creator" and the "Most High" by Melchizedek who was king and priest at the same time are important to note because these are worship expressions. More importantly, Abraham's returning of tithe was a worship response to the declaration of who God is. In fact, even with his reply to the king of Sodom, he acknowledged "the Lord, God Most High, Creator of heaven and earth" (Genesis 14:22 (NIV)). These verbal expressions of worship by Melchizedek and Abraham, I believe, are not accidental mounds in the larger landscape of the Bible but intentional landmarks reminding people everywhere that God is worthy of praises and worship, and that the returning of tithe is part of a worship experience.

Another significant observation to highlight in the Genesis 14 account on tithe is the fact that Abraham was "blessed" first by Melchizedek before he returned tithe to him (14:19). We return tithe not because of our desire to receive a blessing from God, but because we are blessed already; and we want to acknowledge Him as the Sustainer of Life and Provider of every good gift. Our motive for returning tithe first and foremost is worship; He is the Creator God. I find this perspective on tithing refreshing, Biblical, and spiritual. It is not about me, it is about God.

Into the Storehouse

A very important element in the practice of returning tithe to God by the Israelites was the fact that tithes was returned to a central place—the temple, or more specifically the storerooms at the temple (Nehemiah 10:37-39). Nehemiah, in addition to reminding the returning Jews of the tithing legislation as set out in the law (and as recorded in the Book of Numbers) also established a system where Levites were appointed to bring the tithes from the countryside to the temple storerooms. Interestingly, the people's response to this re-establishment of the rightful place of tithing in their religious life and at the temple was received with this pledge of commitment, "We will not neglect the house of our God" Nehemiah 10:39 (NIV).

While this promise may, in the first instance, be a reference to their commitment to the temple services; I would suggest that this was also a commitment to

worshipping God who dwells in the temple. The very ritual of returning tithe to the temple was a worship practice. It meant that tithe belongs to God, and that it was to be returned to His place of worship. In essence, tithe and the returning of it to the storerooms was a constant reminder to God's people in the Old Testament to worship Him who made everything. In the Seventh-day Adventist church, we normally return tithe on Sabbath as part of our worship service.

A Call to Worship

The message of Malachi is not about tithe and offerings, but about acceptable worship—the total giving of one's self to God (3:6). In Chapter 1, for example, God reminded Israel of the value of respect and honor that He expects and deserves from them (Malachi 1:6). This respect and honor are best expressed in the giving of unblemished animal sacrifices in worship (1:7-10), but Israel instead was giving God the sickly and the rejects of their flocks. In Chapter 2, God called for the whole community to return to Him, and to turn away from their evil ways and idolatry (2:11). He also made clear to Israel the consequences of His judgment if they fail

to heed His call and the fact that their offerings will not appease Him (2:12). God detests superficial and pretense worship (2:13).

And so in the middle of this call to worship, God reminded Israel of His desire for them to be re-connected to Him (3:6). "Return to me, and I will return to you." When they return to Him, He expects them also to return to Him His tithe and offerings (3:10). Tithe and offerings, His properties, were to be returned as part of their worship experience, and these were to be returned to the "storehouse."

stewardship window

news from the director's desk ...



Mario Niño

The 2010 General Conference Session held in Atlanta, Georgia, brought change to our leadership team with the appointment of Mario Niño as the new Associate Director for the department. Mario comes to the GC Stewardship Ministries with a vast experience in the field where he was the division director for the Inter-America Division for seventeen years. I know you will welcome Mario when he visits you in the future.

We wish Mario and his wife, Raquel, God's abundant blessings as they relocate to Silver Spring.

An Introduction and A Farewell



Jean-Luc Lézeau

With Mario coming in, we had to extend our farewell to Jean-Luc Lézeau who has served the department well in the last ten years in his capacity as Associate Director. Jean-Luc's passion for stewardship education and the equipping of church leaders around the world was well received and appreciated.

We wish Jean-Luc and his wife, Eileen, God's grace and presence as He leads them in another phase of their ministry and service for Him.

How Adventists Adopted the Bible Teaching of Tithing

Merlin D. Burt, Ph.D.
Director
Center for Adventist Research
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Merlin D. Burt is founding director of the integrated Center for Adventist Research at Andrews University. He is also director of the White Estate Branch Office and an associate professor of Church History at the Seventh-day Adventist Theological Seminary. He teaches in the area of Adventist and Ellen White studies. Previous to his present position he served for ten years as director of the Loma Linda University White Estate Branch Office, as chair of Archives and Special Collections, and a member of the Faculty of Religion at Loma Linda University. Dr. Burt has published various articles and has served as editor for various projects. He recently authored a book on Adventist historical sites in New York and New England. Previous to his academic and administrative appointments Elder Burt served as a pastor in Ohio and California. He and Sarah, his wife of over 30 years, have three children and one grandchild. His hobbies include collecting Adventist related materials and woodworking. Dr. Burt has a passion that Seventh-day Adventists understand better God's leading in the past and comprehend their prophetic mission to the world in these last days.

October 1, 2010 is the 150th anniversary date for adopting the name Seventh-day Adventist. In the decade before 1860 the number of Sabbath-keeping Adventist believers grew rapidly. This growth brought organizational strain. Of particular concern was the question of how to adequately finance the growing movement and support of the ministry.

James White, one of the principal founders of the Seventh-day Adventist Church reflected:

In the early stage of the cause, our people had no system upon which to act in the support of ministers. Those who were disposed to give anything, gave what they chose. For a time our ministers were quite well sustained, by a few liberal souls, while the majority excused themselves from doing anything. Ere long, it became evident that these liberal ones were becoming weary of this inequality, and they began to withhold their support.¹

A real challenge occurred in 1856 when two ministers, J. N. Loughborough and J. N. Andrews, stopped their ministerial work and moved to Waukon, Iowa, to support their families. On December 9, 1856, Ellen G. White had a vision that led her to travel with determination to Waukon, crossing the Mississippi in a sleigh before the ice was fully formed. These two men were reclaimed to ministry, but the challenge of how to support the growing ministry of the church remained a dilemma. It was in April of 1858 that J. N. Andrews led a Bible class in Battle Creek, Michigan, to learn from Scripture how the gospel ministry should be supported.²

Systematic Benevolence

This led to the establishment of a new giving plan named Systematic Benevolence. The two key texts that supported the title and the plan were 1 Cor 16:2 which emphasized systematic planned giving and 2 Cor 9:5-7 which emphasized cheerful giving and an attitude of benevolence. The 1859 plan was not based on the Bible teaching of tithe. That understanding would come later. The first guideline was that “brothers” should set aside from two to twenty-five cents a week and “sisters” from one to ten cents a week.” Additionally, those who had property were asked to set aside from one to five cents a week per \$100 of value.

The plan went through some modifications during the 1860s but was a workable way for the Advent movement to expand and give at least minimal support to gospel ministers and evangelistic activities. Ellen White supported the Systematic Benevolence plan with these words:

There is order in heaven, and God is well pleased with the efforts of his people in trying to move with system and order in his work on earth. . . . God is leading his people in the plan of systematic benevolence, and this is one of the very points to which God is bringing up his people which will cut the closest with some. With them this cuts off the right arm, and plucks out the right eye, while to others it is a great relief. To noble, generous souls the demands upon them seem very small, and they can not be content to do so little.³

Systematic Benevolence was widely accepted by Seventh-day Adventists. In 1868, James White observed, “This system is generally adopted by our people everywhere, and affords a liberal support to our ministers, leaving them free to devote themselves entirely to the work of the ministry.”⁴



The Tithing Plan

There was renewed study of the Systematic Benevolence plan in 1876 when D. M. Canright published two articles in the *Review and Herald*. In these articles he urged that God required one tenth of our income.⁵ He defined this as “one-tenth of all we make during the year with our means and our labor.”⁶ As early as 1861 the Systematic Benevolence plan had incorporated one aspect of tithing. The amount asked of those who owned property was set at 10 percent of the increase in value.

The 1876 plan was discussed at a special session of the General Conference early in the year. It was voted that all should “devote one tenth of all their income from whatever source to the cause of God.”⁷ Bible studies and meetings were conducted throughout the rest of 1876 and 1877. In 1878 a tract was prepared and titled *Systematic Benevolence or the Bible Plan for Supporting the Ministry*.⁸ It carefully explained from the Bible the tithing plan and detailed the significant change in Systematic Benevolence. While the 1859 Systematic Benevolence plan had focused on the importance of systematic giving based on 1 Cor 16:2, the 1878 revisions actually defined the Bible plan for how the amount was to be determined.

The new plan was implemented beginning the first week of 1879.⁹ The new plan came at just the right time for the Seventh-day Adventist Church. Foreign missions and the rapid expansion of the church were greatly enhanced by the increased resources that came in through following the Bible tithing plan.

It may be surprising to some that it took so many years to settle the Bible tithing teaching of Seventh-day Adventists. It is important to understand that God led step by step. It was God’s desire that Adventists base their giving on the instruction given in the Bible. Therefore while Ellen White’s visions supported the Systematic Benevolence 1859 and the 1876 Tithing Plan, the visions did not take the lead. God waited until His church would study the matter from the Bible and build a doctrinal foundation that was preeminently scriptural.

“Cause of God”

Ironically many Seventh-day Adventists today do not realize that our tithing plan first emphasized the systematic support of the movement. There was no thought of diverting money to other causes. There was the overarching “cause of God,” that was the organizing of the proclamation of the Three Angels’ Message of Revelation 14, in preparation for the Second Coming of Jesus. The “cause of God” required consistent and sacrificial giving of both tithes and offerings. God’s call is for us to give generous offerings beyond the tithe to support many aspects of church ministry. Today we seldom hear the words “Systematic Benevolence” that perhaps sounds quaint to our ears. However, the principles embodied in these words remain core values as we worship God with our means.

¹James White, *Life Incidents*, (Battle Creek, MI: Seventh-day Adventist Publishing, 1868), 300, 301.

²John N. Loughborough, *The Church, Its Order, Organization, and Discipline*, 107.

³Ellen G. White, *Testimony for the Church*, No. 5 (Battle Creek, MI: Review and Herald Office, 1859), 10.

⁴White, *Life Incidents*, 302.

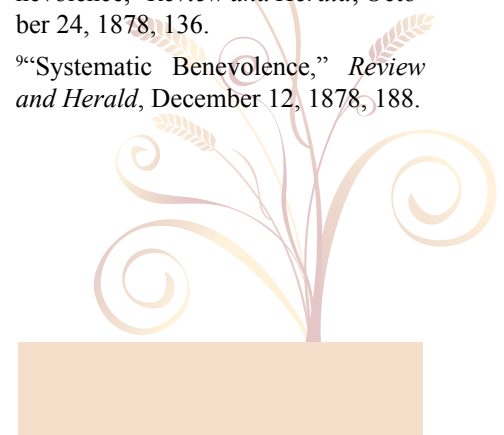
⁵D. M. Canright, “Systematic Benevolence, or the Bible Plan of Supporting the Ministry,” *Review and Herald*, February 17, 1876, 49, 50.

⁶*Ibid.*, 66.

⁷“Special Session of the General Conference,” *Review and Herald*, April 6, 1876, 108.

⁸*Systematic Benevolence: The Bible Plan of Supporting the Ministry* (Battle Creek, MI: Seventh-day Adventist Publishing, 1878); “Systematic Benevolence,” *Review and Herald*, October 24, 1878, 136.

⁹“Systematic Benevolence,” *Review and Herald*, December 12, 1878, 188.



Aspects of a Biblical Theology of Tithing

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Angel Manuel Rodríguez currently serves as director of the Biblical Research Institute at the General Conference World Headquarters. Before becoming director, Angel was an associate director of the Institute. Born in Puerto Rico, he has served as president of Antillian College and as academic vice president of Southwestern Adventist University. He is a member of the American Society of Biblical Literature and the American Academy of Religion. He has authored several books and has a monthly column in the Adventist World magazine.

Tithing is a religious practice found throughout the Bible, in pre-Israelite narratives (Gen 14:20; 28:22), legal materials (Lev 27:30-33; Num 18:25-32), historical records (Neh 10:38-39; 12:44; 13:5, 12; 2 Chr 31:4-6, 12), prophetic literature (Amos 4:4; Mal 3:8-10), and the NT (Matt 22:23; Luke 11:42; Heb 7:2). This witnessing points to the high view and importance of the practice in biblical religion and in the eyes of the Lord. In this paper we will explore some of the religious and theological meanings of tithing in the Scripture, that is to say we will examine what it reveals about God and our relationship with Him, and how its practice enriches our religious experience. Tithing is not about financial security or about the proper distribution of financial resources, important as those elements are in the experience of the church. True tithing is determined by the motivations that control our giving. We will argue that tithing is fundamentally theologically motivated, and that it is based on a proper biblical understanding of God and of ourselves.

Tithing: Grounded in Creation

The very first time tithing is mentioned in the biblical historical record it is associated with God as the Creator of heaven and earth. Melchizedek blessed Abraham in the name of “God Most High, Creator of heaven and earth” (Gen 14:19), and Abraham gave him the tithe (14:20). The concept is so important that it is mentioned once more in the narrative (14:22). The association of these two concepts, God as Creator and tithing, is not accidental but of essential importance in the proper understanding of tithing. Tithing presupposes a particular worldview, a distinctive understanding of the world we see and experience that is helpful to us in our comprehension of our role within it. This worldview surfaces at the moment the biblical text identifies God as the “Creator of heaven and earth.” Such designation expresses, in the context of tithing, three important and interrelated ideas.

The first one is the all encompassing nature of God’s creative activity: He brought into existence everything there is in the universe. The phrase, “heaven and earth” indicates totality and is in a sense the Hebrew way of expressing what the Greeks communicated through the term cosmos, the totality of the ordered universe. The very first thing the Bible establishes about God is that He is the Creator of heaven and earth (Gen 1:1), and this forms the foundation for everything else the Bible says about Him, about who we are, and about how we should relate to Him.

Second, God as Creator of heaven and earth also means that the totality of the cosmos belongs to Him. In fact, one could say that at the very core of cosmic harmony is the universal acknowledgement that, since God is the only and exclusive Creator, He is at the same time the rightful and exclusive owner. Within this worldview all creatures are expected to perceive themselves as belonging to God, the Creator. It was a cosmic anomaly when intelligent creatures claimed ownership, thus disrupting through sin and evil God’s established order. But for God’s servants the fact that He is the cosmic owner means that everything we have reaches us in the form of a gift, even when it may appear to be the result of our labors and of our efforts. We can only benefit from that which is already His when He lovingly shares with us. The implication is that the ultimate source of our blessings is not another creature, but the Creator (Gen 14:23) and that whatever we give Him is already His.

Third, God as the only Creator and owner of the universe has the exclusive right to receive honor and glory from all of His creatures. He provides meaning,

orientation, and guidance to their existence and they should respond to Him with loving gratitude for their own existence and for His blessings that constantly enrich their lives. This response of love usually takes the form of worship as an act and as a way of life. We are blessed by the fact that, in contradistinction to polytheistic societies, we only worship one God. Our loyalties are not divided in an attempt to please the wishes of many spiritual powers. We honor and give glory to the exclusive Creator of heaven and earth.

It is in the context of these ideas that Abraham returns the tithe to the Lord. He recognizes that God is the Creator of everything there is in the universe, that consequently everything belongs to Him, that He is the only One to whom he has to give honor and glory. Tithing presupposes that particular understanding of God, the world, and of the role of human beings. The act of tithing is motivated, embraces, and at the same time expresses those ideas.

Tithing: Grounded in God's Redemptive Love

As Creator, God is constantly sustaining His creation because it is by nature finite, and left to itself it would perish. He is not the absent Creator, but the One who through His power sustains it (Neh 9:6). With the entrance of sin into the world God decided to do more than to continue to sustain His creation. Now there was an enemy that had to be overcome. In this conflict against evil powers, God never surrendered His ownership of the universe, but on the contrary He has constantly opposed them. This can be illustrated in the experience of Abraham, who was forced to confront his enemy in war. After he victoriously returned from the military incursion, Melchizedek informed the patriarch that his life was preserved by the Lord, “who delivered your enemies into your hands (Gen 14:20). Abraham recognized it and acknowledged that the victory over the enemy was God’s gift to him. Then he gave his tithe to Melchizedek.

God’s constant saving presence among His people as their only source of blessing is obviously associated with tithing. It is through the blessing of His presence that God’s providential concern for His creation expresses itself. Tithing is preceded by a revelation of God’s loving grace toward us. It presupposes that we have been blessed through the saving grace of God. It was the preserving and redemptive presence of God that moved Jacob to tithe (Gen 28:20-22). Only those who experienced that redemptive presence are willing to return their tithe to the Lord. Therefore tithing is not an attempt to earn a blessing, but a response to the blessings received.

The blessing of God’s presence with us in the midst of a world of sin and death reached its most sublime expression in the life and work of Jesus Christ. In Him God came and dwelt among us, assuring eternal redemption to those who believe in Him (John 1:14; 3:16-17). In Him, and through Him, God “has blessed us in the heavenly realms with every spiritual blessing” (Eph 1:3). Within this theological context, tithing could be interpreted as an act of worship through which we acknowledge God as our Redeemer and willingly surrender our lives and all we have to the One through whom all blessings reach us, Jesus Christ. This particular theological aspect of tithing removes it from the potential perception of a meritorious work of salvation on our part. We do not give in order to receive, but we give because we previously received a blessing from the Lord.

Tithing: Encountering the Holy

In the Bible tithe is a unique type of offering (Num 18:24). This uniqueness is grounded in the very nature of that particular portion of our income as defined by God. He clearly stated, “It [the tithe] is holy to the Lord [qodeš laYHWH]” (Lev 27:30). In the Bible the holy is that which is removed from the sphere of the common in order to put it at the exclusive service of the Lord. It designates that which is unique, different, and that cannot be handled in the same way the common is handled. The singularity of the holy is rooted in the fact that it participates in the holiness of the Lord. He is the Holy One of Israel. This theological understanding of the nature of tithe contains within it some important implications.

First, by declaring tithe holy, God was appropriating it to Himself, placing it out of our control and of common use. It is not ours. Since the Lord had already declared it holy, we do not need to make it holy through an act of consecration. We are only expected to recognize its holiness, that is to say that it belongs to the Lord. In a sense tithe is like the Sabbath. God declared the Sabbath to be “holy to the Lord [qodeš laYHWH]” (Exod 16:23), making it unnecessary for the Israelites to consecrate it to the Lord. Those sacred hours belong to Him and not to us. We are called to keep it holy through proper observance. In the case of tithe, we keep it holy by returning it to the Lord, who is its exclusive owner.

Second, by placing the holy tithe in our hands God allows all of us to deal with or handle the holy. In the OT the holy was primarily placed in the hands of the priests, appointed by God to administer it for Him. Through the tithe and the Sabbath God democratized a priestly function granting to every member of the covenant community the priestly privilege of administering the holy for Him. One of the main purposes of this democratization is that it challenges us to be holy. Only those who are holy can touch the holy without desecrating it. Through the tithing system, and through many other ways, God is attempting to recreate in us His image. By giving to Him the holy we imitate Him, the Greatest Giver. The same applies to the Sabbath. He rested on that day and when we rest on the Sabbath we are imitating Him; we become His image. The exemplary nature of the divine action is beautifully encapsulated in Lev 20:26: “You are to be holy to me because I, the Lord, am holy.” The ultimate standard is not a law but the divine character. Tithing assists us in reaching that goal.

Third, the fact that tithe is holy transforms it into a test of loyalty for every person. It provides object evidence for us to evaluate the richness of our faith-commitment to the Lord. It is a test because it reaches us in what appears to be a common way, through our work. It appears to be part of our income and yet the Lord says, “It is holy to the Lord!” The test forces us

Aspects of a Biblical Theology of Tithing *(continued)*

to answer the question: Are we willing to acknowledge the holiness of the tithe and to act accordingly? It is a test because it sets limits to our freedom by calling our attention to our dependence on God. Keeping it to ourselves to use it as we see fit, even if the motivation is good, is a violation of the holiness of tithe. God expects us to do one and only one thing with tithe: Return it to Him. Our God has placed some limits to our lordship over the natural world.

Fourth, the holiness of tithe makes its return to the Lord an act of worship through which we re-surrender our lives to Him. Tithe is income and at the same time it is holy. The fact that it reaches us in the form of income means that it is a fragment of our existence. The fact that it is holy means that we cannot retain it, that we have to return it to God. The confluence of these two ideas produces worship, through which we surrender to the Lord the totality of our life in a selfless act of love. It is not that by giving the tithe we are at the same time simply consecrating to the Lord the rest of our income. By viewing tithe as a fragment of our life we are giving to the Lord the totality of it on the basis of the biblical view that a part can represent the whole. Through that act of worship we acknowledge in a very unique way that life belongs to the Lord. Through tithing we act out in worship this theological conviction and existential concern.

Fifth, the holiness of tithe implies that, because it belongs to the Lord, He is the only one who can determine how it should be used. In the OT, He decided to give it to the Levites for their service in the Tabernacle (Num 18:21). By giving it back to Him, allowing Him to use it according to His will, tithe is permanently removed from our sphere of control and it becomes ir retrievable. In His freedom God uses tithe as a means to further His salvific intention for the human race. Through it He provides for those chosen by Him to be ministers of the gospel commission (cf. 1 Cor 9:13). He could have provided for them in

many different ways; and in many cases He has done that. But tithing appears to be one of the most effective ways to accomplish His goal in a world of sin and rebellion in which human selfishness rules. Tithing keeps fresh in the consciousness of believers the convictions that the gospel ministry is in the hands of the Lord, and that He has placed in our hands what He needs to accomplish the mission assigned to His church.

Worship, Tithing and Mission

We have a role to play in the implementation of God's redemptive plan for the human race and this participation is particularly visible in the act of tithing. However, we should clearly understand that, from the theological perspective, when we tithe we are not giving the tithe to the gospel worker; we are simply returning it to God. Neither are we the ones who decide that tithe should go to the gospel worker; God decided to give it to them. This is theologically important in the sense that our responsibility to tithe is not dependent on the quality of the work done by the gospel worker, but on the fact that tithe belongs to God and that He expects us to return it to Him. Tithing is also theologically important in that it points to our privilege of having direct and personal access to God without a human intermediary. When in worship we return the tithe to God, recognizing that He is responsible for its usage, we are having personal fellowship with Him.

In the Bible tithing is associated with a number of important theological ideas that transforms it into a very enriching religious experience. It presupposes a biblical worldview according to which God is the creator, the redeemer, and our only object of worship. When we tithe we are showing our commitment to the biblical worldview and to our role as servants of the Lord. If keeping the Sabbath holy reminds us that God is our Creator and Redeemer, tithing reminds us that everything belongs to Him as Creator and Redeemer. In a world cursed by sin, God's saving presence is manifested through His saving blessings. Tithing acknowledges that we have received from God His saving blessing through Christ.

Tithe is holy by divine fiat. God established that it exclusively belongs to Him. It is not ours even though it reaches us as part of our income. We access it breaded in the common and, yet, it is holy. It is similar to the Sabbath in that the Sabbath is by itself like any other day of the week. We know that it is holy, and that it should be kept holy, because the Lord declared it to be holy. He has placed in our hands the holy and in the process He shares His holiness with us. The fact that tithe reaches us undifferentiated from the rest of our income or increase transforms it into a test of loyalty to the Lord. As a test it reveals to us, not to God, the depth and fullness of our commitment to Him as Creator and Redeemer, and of the acceptance of our role as stewards of the Lord. By returning it to Him we recognize that He owns it and that He has the right to determine how it should be used. In His wisdom God established that tithe will be used to further the mission of the church through the gospel ministry. He put it at the service of His saving will.



Tithing, the Church, and Mission

Juan R. Prestol
Undertreasurer
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Juan R. Prestol currently serves as the undertreasurer at the General Conference World Headquarters. Juan worked as treasurer in the North American Division for over eight years. He also worked in the Euro-Asia Division as treasurer; the Atlantic Union Conference as treasurer; Greater New York Conference as secretary/treasurer; and the North Dominican Mission as secretary/treasurer. Born in the Dominican Republic, he graduated from Antillean Adventist University in 1969 with a major in Business Administration and a minor in Religion. In 1980, Juan graduated from Andrews University with a Master of Business Administration with a concentration in Management. He is currently pursuing his Ph.D. at Andrews University in Berrien Springs, Michigan. Juan is married to Belkis Dominguez and they have two daughters, Johanna and Idaia.

Extraordinary Blessings

In the treasurer's report presented at the 2010 GC Session in Atlanta, Georgia, it was reported that over the last five years the annual worldwide tithe increased 40.2% from \$1.32 billion in 2004 to \$1.85 billion in 2009. World Mission Offerings over the quinquennium increased 31.8% from \$48.7 million to \$64.2 million.

Each week millions of Seventh-day Adventists around the world join each other in worshipping their Creator. They live in different locations, different cultures, and worship in different styles. But one thing remains the same: they are dedicated to spreading the Gospel of Christ around the world. They give their time, their energy, and their money for this cause. Telling other people about the saving grace of Jesus is not something they can do all by themselves on their own. The Adventist church works together by pooling its resources through tithing to spread the Gospel.

Where Does the Tithe Go and How Is It Used?

As church members, we give a tithe and offerings. Most offerings given at the local church stay at the church for operating the business of the church. However, all of the tithe given at the local church is sent to the local conference or mission. For every one dollar given, the conference or mission uses anywhere from 70% to 89% of the funds to pay the salaries of pastors, elementary and secondary school teachers, and Bible workers. It also pays salaries of conference office staff and supports conference programs, such as evangelism.

The conferences and missions pass along a percentage of the tithes to the unions. A union is a geographical region of the church and can span several states or provinces or sometimes an entire country or several countries. For every dollar given by a church member at a local church, depending on the region of the world, a union will use anywhere from 8% to 19% of the funds to help support high schools, colleges and universities. It also funds publishing initiatives, religious liberty outreach, and salaries for union staff.

Unions are the building blocks of the world church. A group of unions form a division. The world church is made up of thirteen divisions. The unions pass along a percentage of the tithe it receives to the divisions. For every dollar a church member gives at a local church, a division uses anywhere from 1% to 18%, depending on the division and how its governance is setup, to fund entities such as universities, theological seminaries, media centers, and website and communication platforms.

Each division sends a percentage of its tithe to the General Conference, the Adventist church's world headquarters in Silver Spring, Maryland. The tithes received are used to direct the ministries and services on a global scale. The majority of the tithes received is sent back into the world field for missions, for Hope Channel outreach, for *Adventist World* magazine and for Adventist World Radio. These funds provide Bible study resources for church members globally, training for pastors and laymen, and for media outreach to keep members and the public aware of church activities, and to fund salaries for staff at the General Conference headquarters. Appropriations and support are also given to parts of the world where leaders have identified a need, including a strong church structure and educational opportunities for future leaders and members.

We praise God for the faithfulness of His people in supporting the global work of the church through their tithes and offerings and for His goodness in providing these means for spreading the Gospel of Christ around the world.

The Central Storehouse the Biblical Model

G. Edward Reid
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*Elder G. Edward Reid is the Stewardship Director of the North American Division of Seventh-day Adventists. He is an ordained minister and licensed attorney. He is certified as a teacher and counselor by Crown Financial Ministries. Ed has done considerable study on the topics of Christian Money Management and Eschatology. He has written and taught extensively on these subjects. His books, *It's Your Money, Isn't It?*, *Even At The Door*, *Sunday's Coming and Ready or Not* have all been best-sellers at the Adventist Book Centers. His book, *Almost Home*, was published by the Review and Herald as a book for sharing. His latest book, *Battle of the Spirits*, is an update on end-times and the role of the Holy Spirit in eschatology. Elder Reid is married to Kathy Randolph Reid who is a registered nurse, a secretary, and a homemaker. The Reids have two grown children, Andrew and Melissa.*

We sometimes get questions or hear comments about the storehouse in the practice of giving tithes and offerings. Many believe that the current practice of our church with the conference as the storehouse from which the pastors are paid is the plan most closely in line with the principles of the Bible. Others say that there should be alternate storehouses to which individuals could send their tithe and offerings.

A brief review of the tithing practice in “Bible times” will show that the presentation of tithes and offerings to God was far more than just an exchange of money. It was in fact a high point of the annual religious services and an occasion for the gathering of all the men of Israel.

Early History

Just before he died Moses gathered all Israel together and gave them three sermons or public presentations. They are recorded for us in the Bible as the book of Deuteronomy. He stated that even though they were settled and scattered all over Canaan, three times a year they were to assemble at the Lord’s house for praise, worship and the delivery of their tithes and offerings.

“But when ye go over Jordan, and dwell in the land which the Lord your God giveth you to inherit, and when he giveth you rest from all your enemies round about, so that ye dwell in safety;

“Then there shall be a place which the Lord your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the LORD” (Deut 12:10,11).

Three Times a Year

Three times each year all the males in Israel were to appear before the Lord: at Passover, Pentecost, and the Feast of Tabernacles. “Three times in a year shall all thy males appear before the Lord thy God in the place which he shall choose; in the feast of unleavened bread, and in the feast of weeks, and in the feast of tabernacles: and they shall not appear before the Lord empty:

“Every man shall give as he is able, according to the blessing of the Lord thy God which he hath given thee” (Deut 16:16,17). Moses was here making reference to the command of the Lord given recorded at the time of the giving of the Ten Commandments. (See Ex 23:14-19. This initial command concluded by stating “The first of the firstfruits of your land you shall bring to the house of the Lord your God” (vs 19).

When writing about these great feast celebrations, Ellen White noted, “Anciently the Lord instructed His people to assemble three times a year for His worship. To these holy convocations the children of Israel came, bringing to the house of God their tithes, their sin offerings, and their offerings of gratitude. They met to recount God’s mercies, to make known His wonderful works, and to offer praise and thanksgiving to His name. And they were to unite in the sacrificial service which pointed to Christ as the Lamb of God that taketh away the sin of the world.

Thus they were to be preserved from the corrupting power of worldliness and idolatry. Faith and love and gratitude were to be kept alive in their hearts, and through their association together in this sacred service they were to be bound closer to God and to one another” (6T 39, 3). In a similar statement written in the



Review she stated, “Anciently God commanded his people to assemble three times a year, and from every city from Dan to Beersheba the people came to these annual feasts.... By thus assembling and bringing their tithes into the treasury, they ever acknowledged the Lord to be the giver of all their blessings. The children of Israel are our ensamples” (*RH*, July 10, 1879 par. 11, 13).

We all know from our reading of the Bible that the Israelites were surrounded by fierce, warlike tribes that were eager to seize upon their lands and yet, three times each year all the able-bodied men and all the people who could make the journey would leave their homes and go to Jerusalem for worship. They clung to the promise of God in Ex 34:24, “I will cast out the nations before thee, and enlarge thy borders: neither shall any man desire thy land, when thou shalt go up to appear before the Lord thy God thrice in the year.”

Bottom line: The Israelites gave at least one fourth of their income to God in the form of tithes, thank offerings, support of the temple, and gifts to the poor. In addition, most of these donations were personally delivered by each family, in kind or in cash equivalents, to the central storehouse—first to Shiloh and then to Jerusalem. This personal delivery system required them to be away from home and work at least one month each year. Yet the 25% giving and the one month away from home were actually the basis for their prosperity and blessing—and they knew it!

Ministers Paid from the Central Storehouse

The Bible is explicitly clear that once the tithe was brought to Jerusalem that those in charge of the storehouse, the treasurers, then distributed the tithe back to the men of the tribe of Levi throughout all the land. See Neh 13:12, 13 and 2 Chron 31:4-19. The Levites at the central storehouse distributed the tithe to each worker according to age and responsibility. Apparently the system that God established was to set up a check and balance and a system of accountability.

In harmony with the Biblical central storehouse principle, the Seventh-day Adventist church has designated the local conferences, missions, fields, and unions

of churches as storehouses, on behalf of the world church, to which the tithe, collected at the local churches, is to be returned. In this manner, God’s tithe, the distribution of which He has entrusted to the world church, is gathered from all parts of the world, and is made available to meet the needs of the gospel ministry.

As part of the worship experience of church members, the tithe is returned to God through the local church. The local church treasurer then sends all the tithe to the conference/mission/field/union of churches storehouse/treasury from which the religious workers are paid. This system, outlined by God, has enabled His church to have a worldwide and ever growing impact in the world.

David promised, “I will pay my vows to the Lord now in the presence of all His people, in the courts of the Lord’s house, in the midst of you, O Jerusalem” (Ps 116:18,19). Let us join with those who have gone before in being financially faithful to God.

Tithing: A Matter of Honesty

Armando Miranda
General Vice President
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Silver Spring, MD



God's Reserve of Time and Means

"The very same language is used concerning the Sabbath as in the law of the tithe: "The seventh day is the Sabbath of the Lord thy God." Man has no right nor power to substitute the first day for the seventh. He may pretend to do this; "nevertheless the foundation of God standeth sure." The customs and teachings of men will not lessen the claims of the divine law. God has sanctified the seventh day. That specified portion of time, set apart by God Himself for religious worship, continues as sacred today as when first hallowed by our Creator.

In like manner a tithe of our income is "holy unto the Lord." The New Testament does not reenact the law of the tithe, as it does not that of the Sabbath; for the validity of both is assumed, and their deep spiritual import explained. . . . While we as a people are seeking faithfully to give to God the time which He has reserved as His own, shall we not also render to Him that portion of our means which He claims?" CS 66.3.

In 1891 the General Conference invited Mrs. Ellen G. White to visit Australia in order to support the development of the work in that area of the world. Mrs. White oversaw the establishment of Avondale College, a training school, and helped further in developing the church's publishing, health food and medical work while in Australia.

In her preaching appointments she was used by God in instructing the church in many ways that strengthened the faithfulness of the people. While preaching in Sidney about tithes and offerings she shared the following experience:

"The Lord has of late given me special testimonies to bear in regard to the warnings and promises He has given through Malachi. After I had spoken with great plainness to the church in Sydney [Australia], and was putting on my wraps in the dressing room, the question was asked me, "Sister White, do you think my father should pay tithes? He has met with great loss recently, and he says that as soon as he cancels his debt, he will pay tithes." I asked, "How do you regard our obligations to God, who gives us life and breath, and all the blessings we enjoy? Would you have our indebtedness to God continually increasing? Would you rob Him of the portion which He has never given us to use for any other purpose than to advance His work, to sustain His servants in the ministry? For the answer to your question the prophet Malachi asks, 'Will a man rob God? . . . But ye say, wherein have we robbed Thee?'—as though there was a willingness to misunderstand this subject. The answer comes: 'In tithes and offerings. Ye are cursed with a curse: for ye have robbed Me, even this whole nation.'(Malachi 3:8) After such a statement, would I dare say to you, you need not pay tithes as long as you are in debt? Shall I tell you to be sure to pay all you owe any man, although you rob God to do so?" {CS 92.1}

As a result of her preaching many people understood the seriousness of God's mandate throughout Malachi, and made a commitment to return to God the tithes they were robbing Him. She says:

Many confessed that they had not paid tithes for years; and we know that God cannot bless those who are robbing Him, and that the church must suffer in consequence of the sins of its individual members. . . . One brother said that for two years he had not paid his tithes, and he was in despair; but as he confessed his sin, he began to gather hope. "What shall I do?" he asked. I said, "Give your note to the treasurer of the church; that will be businesslike." He thought that was a rather strange request; but he sat down, and began to write, "For value received, I promise to pay—" He looked up, as if to say, Is that the proper form in which to write out a note to the Lord? "Yes," he continued, "for value received. Have I not been receiving the blessings of God day after day? Have not the angels guarded me? Has not the Lord blessed me with all spiritual and temporal blessings? For value received, I promise to pay the sum of \$571.50 to the church treasurer." After doing all he could do on his part, he was a happy man. In a few days he took up his note, and paid his tithe into the treasury. He had also made a Christmas donation of \$125. Another brother gave a note for \$1,000, expecting to meet it in a few weeks; and another gave a note for \$300. —R. & H., Feb. 19, 1889. {CS 95,96.1}

Furthermore, I would like to share some very important concepts on this topic based on the Bible and the Spirit of Prophecy.

The Back Tithe is God's Property

“Many have long neglected to deal honestly with their Maker. Failing to lay aside the tithe weekly, they have let it accumulate, until it amounts to a large sum, and now they are very reluctant to make the matter right. This back tithe they keep, using it as their own. But it is God's property, which they have refused to put into His treasury” CS 96.2.

A Matter of Simple Honesty

For Ellen G. White the determining factor in tithing is not gratitude or generosity but something more serious and significant based on the holy nature of tithe. “This is a matter of simple honesty”. . . It is a moral responsibility that is not to be controlled by the state of human emotions or tendencies but by the unwavering principle and value of honesty (Malachi 3:8). The tithe is the Lord's; and He bids us return to Him that which is His own” Education, p.139.

Prayer Not a Substitute for Tithing

“Prayer is not intended to work any change in God; it brings us into harmony with God. It does not take the place of duty. Prayer offered ever so often and ever so earnestly will never be accepted by God in the place of our tithe. Prayer will not pay our debts to God.” —MYP 248.

Withheld Tithes Because of Lack of Confidence

“Some have been dissatisfied, and have said, “I will not longer pay my tithe; for I have no confidence in the way things are managed at the heart of the work. “But will you rob God because you think the management of the work is not right? Make your complaint, plainly and openly, in the right spirit, to the proper ones. Send in your petitions for things to be adjusted and set in order; but do not withdraw from the work of God, and prove unfaithful, because others are not doing right.”—9T 249.

The Result of Faithfulness

I had been assigned to pastoring a church; I was very concerned as there was not any evidence of improvement instead it was a very sad circumstance to be preaching to an empty and divided church.

I prayed to the Lord for wisdom as to how to help my brothers and sisters. Many times I wept before the Lord, because I was trying to do my best in doing pastoral work, visiting the church members, praying with them, studying the Word of God, encouraging them to trust in Jesus, to know Him well, to come to church, but almost nothing was happening.

We began to study the Bible and the Spirit of Prophecy in the church, especially Wednesday evenings, people began to come to church yet it was a very difficult situation.

One day I was praying to the Lord and I was telling Him, “Lord if you don't help me with your church, I am lost, you know Father I am coming to the point of giving up, and I don't know what I have to do in order to revive your people here. Please help me.”

When I finished my prayer I was comforted by the Lord and suddenly a thought came to my mind: “I had to check the church treasury book, I had to see how they are doing with tithes and offerings.”

I went to the church treasurer asked her for the book and I begun to check it. I found that the two elders of the church were unfaithful with their tithes

and offerings, and also other leaders of the church.

I also discovered that the church treasurer had taken some money for her personal use. Knowing this, I intensified my pastoral work in trying to help those with these problems. With love, I prayed with and talked to them about the matter. I also began to preach about the necessity of recognizing the importance of coming closer to Jesus and how to be faithful in returning tithes and offerings to God.

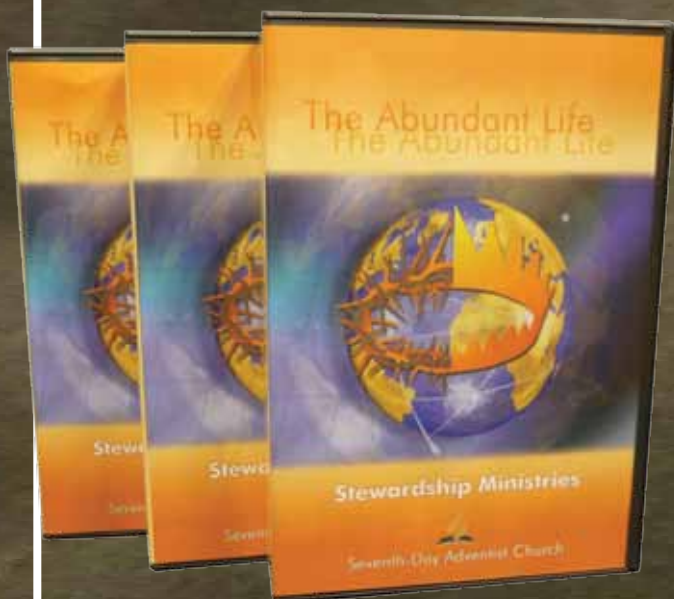
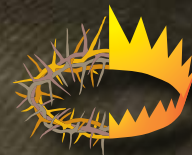
The church members began to return to God, gave back tithes and offerings, and experienced the blessings of the Lord. Also, they were compelled to share their faith, and let me share with you, that by God's grace in seven months, 40 new people were baptized and the church was revitalized and the finances were wonderful!

There is no doubt that when we come to the Lord and as we understand His love and care for us and our need to be faithful, our life is transformed, revived, and the blessings of God are poured upon us in special way. The Lord says, “Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this, says the Lord of Hosts, If I will not open for you the windows of heaven and pour out for you such a blessing that there will not be room enough to receive it” Malachi 3:10.



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