



# GOD WILL PROVIDE

Tithes, Offerings,  
and Our Spiritual Life

FÉLIX H. CORTEZ



IADPA

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TITHES, OFFERINGS, AND OUR SPIRITUAL LIFE



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**Dedicated to**

the church members of  
the Districts of Santa Ana,  
Pantitlán, and Moctezuma  
(1990–1994),  
whose faithfulness  
to the Lord was  
of great inspiration  
to me.





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# Foreword

DEAR READER:

Tithes and offerings are a means God uses to imprint in His children's minds His right of ownership over material possessions and resources, and His unceasing search for a growing relationship of love, faith, and trust with human beings. It is also the method He has established to sustain and expand His message on Earth. This book seeks to guide readers to understand, establish, and strengthen their relationship with the Creator, Owner, and Lord of the universe and with His church.

In the Bible, God has provided guidance and knowledge for those goals to be deeply rooted in the identity and faith of those who believe in Him. The author of *GOD WILL PROVIDE* offers true, honest, and biblical answers to questions on tithes and offerings. But beyond getting to know the answers to these questions, readers should seek to know the Lord of the resources and possessions we freely use for our sustenance and progress in life.

A blessing is in store for those who faithfully exercise stewardship by returning their tithes and offerings. Ellen G. White briefly stated it when she wrote that when a believer “gives of that which he receives, his capacity for receiving is increased. . . . On this giving and receiving depend the life and growth of the church. He who receives, but never gives, soon ceases to receive.”<sup>1</sup> The Lord's messenger also makes it clear that “if men will become channels through which heaven's blessing can flow to others, the Lord will keep the channel supplied. It is not returning to the Lord His own that makes men poor; withholding tends to poverty.”<sup>2</sup>

I invite you, dear reader, to approach this book with a humble attitude while sincerely searching for the truth and seeking to receive the blessings God longs to grant those who are faithful. My hope is that you will conclude this study with hearts and minds that are sensitive to God's voice, with a generous and selfless attitude, and a complete and total surrender to His service.

Dr. Juan R. Prestol-Puesan  
General Conference Treasurer, Retired

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1. *Counsels on Stewardship*, ch. 7, p. 36.  
2. *Ibid.*



# Introduction

SEVENTH-DAY ADVENTISTS abide by the biblical principle of returning a tenth of their income to the Lord. It is therefore important for church members to understand the nature and use of tithes and offerings, what they mean, and the criteria that rule this practice.

GOD WILL PROVIDE represents the many hours of research and study undertaken by various people and institutions. It took time and effort to gather, organize, and simply, clearly, and honestly present the biblical principles on which the nature of tithes, its practice, and use in the Seventh-day Adventist Church is based. This book also contains studies on the use of tithes in Ellen G. White's writings, the nature and fundamental principles that govern the act of giving offerings, and a sermon on God's promise found in Malachi 3:8–12.

This study is not intended to be a comprehensive analysis of the theology of tithes and offerings and their practice in the Bible. Its purpose is to serve as a brief, practical guide on the most salient points on the matter in light of God's Word. This document was originally created in Mexico City in the late 1990s. Later on, in 2012, it was published by the Central Mexican Union. In late 2019, Pastor Filiberto Verduzco, Treasurer of the Inter-American Division, asked me to update the document and to include basic principles related to offerings in order to publish it once again. I thank Pr. Verduzco and the Inter-American Division administration for their interest in making this study available to church members once more.

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# What Does the Old Testament Teach about Tithes?

Part One







“You shall be  
a special treasure  
to Me above  
all people”  
(Exodus 19:5).



TITHING IS a fundamental component of the relationship between God and us as human beings. By returning our tithes, we acknowledge that God is the Creator and Owner of everything and we are stewards of His possessions.

It is a well-known fact that tithing was not exclusively practiced by God’s people. Records from the fourteenth century BC show that tithes were returned at the temple in Ugarit. Neo-Babylonian documents from the sixth century BC reveal that tithing was a common practice in Babylon. There are records of tithes being returned in Persia, Greece, Rome, Syria, Lydia, Assyria, Egypt, China, and India.<sup>1</sup>

Historians have not been able to explain precisely how the practice of tithing became so widespread. When mentioning tithing for the first time, the Bible itself presents it as a practice that was taken for granted, it was a given and not something innovative (Gen. 14:20).

In regard to the origin of tithing, Ellen G. White emphatically states, “The tithing system did not originate with the Hebrews. From the earliest times the Lord claimed a tithes as His, and this claim was recognized and honored.”—*Patriarchs and Prophets*, ch. 50, p. 525. Ellen G. White also affirms, “The tithing system reaches back beyond the days of Moses. Men were required to offer to God gifts for religious purposes before the definite system was given to Moses, even as far back as the days of Adam.”—*Testimonies for the Church*, vol. 3, ch. 33, p. 393.

When He established the practice of tithing, God intended to accomplish at least four things:

1. To remind man that He is the source of all the blessings that humanity benefits from.—*That I May Know Him*, February 22, p. 59.
2. To remind us that human life depends on the Creator.—*Counsels on Stewardship*, ch. 22, p. 105.
3. To remind us that God honors us by making us stewards of His possessions.—*Review and Herald*, February 4, 1902, paragraph 8.
4. To counteract selfishness and cultivate a great and noble character in all of us.—*Education*, ch. 5, p. 41.

The Bible clearly shows that both Abraham and Jacob acknowledged and obeyed this requirement (Gen. 14 and 28). These two examples plainly show that tithing did not originate, as some suppose, with the regulations presented in the book of Leviticus. This is worth highlighting because there are those who think that because the sacrificial system ended at the cross, the same should occur with tithing. However, since tithing did not originate in Leviticus, but prior to the stipulations presented in the third book of Moses, its practice is of a universal nature that transcends and remains after the cross.

In this chapter and the following one we will study nine Old Testament passages that deal with tithes and we will take a look at the main lessons we can draw from each of those passages.

We will review the following texts:

1. Genesis 14: Abraham's tithe
2. Genesis 28:10–22: Jacob's tithe
3. Leviticus 27:30–33: Laws on tithing
4. Numbers 18:21–32: The nature and use of tithes
5. Deuteronomy 12, 14, 26: The second tithe
6. 2 Chronicles 31:4–6, 12: Hezekiah's reform
7. Amos 4:4: Tithes that are unacceptable to God
8. Nehemiah 10, 12, 13: Tithes and apostasy
9. Malachi 3:8–12: Tithes, a blessing and a curse

### **GENESIS 14: ABRAHAM'S TITHE<sup>2</sup>**

Genesis 14 narrates how Abram rescued his nephew Lot after he was made a prisoner of war by a coalition of kings led by King

Chedorlaomer. When Abraham returned, after defeating those kings, the King of Sodom went out to meet him in the Valley of Shaveh and that's where the renowned Melchizedek, King of Salem made his entrance. On that occasion, Melchizedek brought out bread and wine and blessed Abram. Then, the Scriptures declare that Abram gave Melchizedek, priest of the God Most High, tithe of everything. This is what the passage says regarding tithes:

“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 praise be to God Most High, who delivered your enemies into your hand.’ Then Abram gave him a tenth of everything”(Gen. 14:18–20, NIV).

Considering the fact that it is in Genesis 14 that tithes are mentioned for the first time in the Scriptures, it would be good for us to review the key lessons offered in this passage.

The fact that tithing is mentioned without much explanation suggests that *tithing was a common practice in the patriarch's spiritual experience*. It is evident that Abram knew full well what he was doing.

What's more, the patriarch knew full well that *tithes are given based on the income one has received*. The passage establishes that “He gave him tithe of all” (v. 20). Because Abram had won, the spoils of war belonged to him. Abram gave a tenth of the goods, in other words the tithe, to Melchizedek.

A relevant detail in this passage is the fact that Abraham knew what belonged to him and what did not. For example, the patriarch told the King of Sodom: “I have raised my hand to the Lord, God Most High, the Possessor of heaven and earth, that I will take nothing, from a thread to a sandal strap, and that I will not take anything that is yours, lest you should say, ‘I have made Abram rich’— except only what the young men have eaten, and the portion of the men who went with me: Aner, Eshcol, and Mamre; let them take their portion” (vv. 22–24). Abram knew how to distinguish between what was his and what did not belong to him. In Genesis 14, we see that Abram does not keep the tithe for himself, nor does he keep what belongs to his allies and the King of Sodom. This passage reveals that tithing was



**G**od owns everything  
there is on earth,  
because He created  
everything there is.

a priority, because he first returned the tithe of his part of the bounty and then distributed what was left of the spoils of war.

To whom did he give the tithes? Here Abraham teaches us a fundamental element regarding the use of tithes: *the person who received the tithes was a minister of God*. Melchizedek was not only a king but also a priest of the God Most High. Melchizedek's priestly role is evidenced when he pronounces a blessing over Abraham, just as Aaron the priest would later do over the people (Num. 6:22–27). The tithes were given to someone who had been assigned to serve God and His people. Abraham did not keep the tithes, nor did he give them to his allies; he gave the tithes to Melchizedek, the only one who had a priestly role.

### **GOD CREATES, BLESSES, AND PROTECTS**

Abraham's tithing was also linked with three specific divine actions. Genesis 14:19 states that God is the "Creator of heaven and earth" (NIV). The Hebrew word *qanah*, translated as "creator," comes from a root that means "acquire, possess."<sup>3</sup> God owns everything there is on earth, because He created everything there is. The fact that God is the Creator and is sovereign over the universe provides a solid theological basis for the ongoing validity of tithes.

"Blessed be Abram," said Melchizedek in verse 19. The fact that Abram returned his tithes was evidence that the Lord had blessed him. From this standpoint, tithes are an acknowledgment that the Lord has been good; therefore, tithing will always be a response and not a requirement to receive God's blessing.

The biblical narrative does not deny the patriarch's courage, but unequivocally credits God for the victory, because He "delivered your enemies into your hand," says Genesis 14:20. The same God who

delivered Abram's enemies into his hands, prevented Abram from falling into his enemies' hands. The Lord's providential care is what upholds our physical integrity. Life is so fragile that it cannot be fully preserved by human means. By giving the tithe to Melchizedek, Abraham acknowledged that God had given him victory and had preserved his life.

### **GENESIS 28:10–22: JACOB'S TITHE**

As Jacob was fleeing from his home to Padan Aram, God appeared to him in a dream and promised to bless and protect him. In response, by means of a vow, Jacob promised to return the tithes of everything God would give him. Let us read the passage:

“Then Jacob made a vow, saying, ‘If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father’s house in peace, then the Lord shall be my God. And this stone which I have set as a pillar shall be God’s house, and of all that You give me I will surely give a tenth to You’ ” (Gen. 28:20–22).

Let us consider the following lessons we can draw from this text.

The account in Genesis 28 shows that *God takes an interest in Jacob*. God takes the first step to find him, and identifies Himself as someone who has the power to meet all the fugitive's needs. To confirm the same blessings of the covenant He had made with Abraham and Isaac, God promises Jacob descendants, lands, and possessions. He also promised He would protect him during his entire journey.<sup>4</sup> These promises became the source of assurance of God's presence and protection in Jacob's life.<sup>5</sup>

God's interest in him makes *Jacob surrender himself completely to His Creator*. Verse 21 mentions that Jacob responded to God's initiative and made the following decision: “The Lord shall be my God.” His decision made tithing meaningful and strengthened the relationship between God and Jacob. Furthermore, returning tithes entails accepting God's sovereignty over everything and over the life of the tithe giver.

*Jacob consolidated his relationship with God by making a vow*. A vow is the most solemn way of expressing our trust in the Lord. It is interesting to note that the first vow the Scriptures record has to do with tithes.

In this vow, Jacob also acknowledges that God's undeserved grace has been bestowed upon him. Jacob believed in God and pledged to return a tenth of everything the Lord had promised him. To Jacob, tithing did not mean bribing the Creator, but rather gratefully responding to the promises God had made to him without any stipulations. Jacob would return the tithe when God would give him everything He had promised. Jacob had nothing, first God had to give him something and, after he received it, the first thing he would do would be to return the tithe to God.<sup>6</sup>

*We cannot ignore the fact that Jacob promises to return tithes in the context of worship.* He acknowledges God's presence and reverently responds to that presence. In fact, Jacob foresees that that place, Bethel, "shall be God's house" (v. 22), a house of worship,<sup>7</sup> a place of adoration. In ancient times, vows were usually made and kept in a sanctuary.<sup>8</sup>

### **LEVITICUS 27:30–33: LAWS ON TITHING**

Leviticus 27 explains the principles regarding making a special vow to the Lord (v. 2). Although tithes were not voluntary offerings, they were included among the vows offered to the Lord, because they were also a source of income for the priests.

The Bible states it as follows:

"And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the Lord's. It is holy to the Lord. If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord. He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed" (Lev. 27:30–33).

We should first point out that *tithes are sacred*. This means that they belong to the Lord. The expression "it is holy to the Lord" (v. 30) is a translation of the Hebrew phrase *qodesh l'YHWH*, which literally means: "holy to the Lord." The Hebrew text uses the same expression to refer to the Sabbath (*qodesh l'YHWH* [Exod. 16:23]). Both the

Sabbath and tithes are “holy to the Lord.”<sup>9</sup> They are both a test of our loyalty to God, because they were established for us, but neither of them belongs to us.

As I studied Leviticus, I learned something that might seem contradictory to many: *Tithes cannot be consecrated to God*. Why? Because tithes—unlike people (vv. 2–8), animals (vv. 9–13), houses (vv. 14, 15), and fields (vv. 16–25)—could not be consecrated to God because they already belonged to Him, they were already “holy to the Lord” (v. 30). Likewise, firstborn animals could not be consecrated to the Lord, because they already belonged to Him (v. 26). No one can consecrate or give to God something that already belongs to Him.

Leviticus very clearly explains that a tithe of everything the land produced, as well as a tithe of the increase in herds, flocks, or goats, was to be given.

An element that seems confusing to some is the redemption of tithes from a harvest. Tithes from the harvest of a field could be redeemed through an equivalent sum in currency or value plus an additional twenty percent. Redeeming tithes should not be confused with *retaining* tithes to later bring them and pay an extra twenty percent. What this law foresees are cases in which someone needed seed to plant, therefore it merely mentions “the seed of the land or of the fruit of the tree” (v. 30). In that case, tithes of the seeds could be redeemed by paying for their value in currency plus twenty percent. That way they would have seed to sow. In Leviticus 27, there is no indication that tithes can be withheld.<sup>10</sup> God allows the tithe of seeds to be redeemed, but not the tithe of herds or flocks (vv. 32, 33).

Finally, we cannot overlook the fact that the Israelites did not choose the herds that would be consecrated as tithes. They were to take their herds and every tenth animal that passed under the rod belonged to the Lord.<sup>11</sup> They were not to check whether it was perfect or blemished.

### **NUMBERS 18:21–32: THE USE OF TITHES**

Numbers 18 describes the reason for which God gave tithes to the Levites. They were God’s ministers who served the people and kept the sanctuary from any contamination. Caring for the sanctuary and tending to the people’s needs required the Levites to serve full-time.

One of the reasons for which the tribe of Levi did not have an inheritance among the rest of Israel was because the Lord was their inheritance.

The passage also explains that Levites were not exempt from tithing. The Levites' title was to support the priests, who received tithes from the Levites' tithes.

The Bible text says the following:

“Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. For the tithes of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, ‘Among the children of Israel they shall have no inheritance.’ Then the Lord spoke to Moses, saying, ‘Speak thus to the Levites, and say to them: “When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the Lord, a tenth of the tithe. And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress. Thus you shall also offer a heave offering to the Lord from all your tithes which you receive from the children of Israel, and you shall give the Lord’s heave offering from it to Aaron the priest. Of all your gifts you shall offer up every heave offering due to the Lord, from all the best of them, the consecrated part of them.” Therefore you shall say to them: “When you have lifted up the best of it, then the rest shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress. You may eat it in any place, you and your households, for it is your reward for your work in the tabernacle of meeting. And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die” ’ ’ (Num. 18:21–32).



What lessons can we draw from this passage?

It's worth noting that the *Levites' tithe is called offering*. This of course does not mean that tithes are voluntary.<sup>12</sup> An offering (*terumah*) refers to something that is designated or selected from a whole (set aside) for a special use, in this case, for God or for worship.<sup>13</sup> In other words, a *terumah* is something that is dedicated to God and which is not necessarily a gift since there are voluntary and obligatory offerings. By referring to these tithes as “offerings,” Numbers 18:25–29 indicates their holiness, not that they are optional.

Although tithes belong to the Lord, it is clear that He assigned them to the Levites (v. 21). That decision was based on the fact that Levites did not receive any inheritance among the Israelites and, therefore, did not have any other source of sustenance. Their role was to minister in the sanctuary and to protect its holiness. The Lord gave them the tithes as a compensation (v. 21) or reward (v. 31; *sakhar*) for working in the sanctuary.

The fact that tithes were given to the Levites did not mean *the Israelites did not pay the priests and Levites*. The Israelites returned their tithes to the Lord, and He gave it to the priests and Levites. This idea is repeated three times in the passage (vv. 21, 24, 26). In that sense, withholding tithes was considered by God as a problem between Him and the worshiper, not between the worshiper and the priest or Levite.

In contrast to what He required of the people, *God was stricter with the Levites in regard to their tithes*. He required that they give “the best of the very best,” from the grain as well as the oil and the wine (vv. 29, 30, 32). Although herds are not mentioned, the same principle was very likely applied in selecting cattle for the Levites' tithes (Lev. 27:32). In contrast, the rest of the people gave tithes from the cattle that passed under the rod, whether it was good or bad (Lev. 27:33). However, it is worth mentioning that God did not accept blemished animals as part of any Israelite's freewill offering.<sup>14</sup>

As spiritual leaders, *the priests and Levites also had to return tithes*. The priests and Levites were to tithe from the best of what they received. The system God established was practical and well-organized. The Lord had specified that the priests and Levites were to be distributed throughout the land of Israel in forty-eight cities, which included six

cities of refuge (Num. 35:1–34). Those cities probably served as centers to gather the Israelites' tithes and also as distribution centers in which the Levites gave the best of the tithes they received to support the priests.

After a Levite chose the best to give as tithes, then he and his family could eat of what was left. If Levites did not choose the best of the tithes they received from the people to return as tithes to the priests, they profaned “the holy gifts of the children of Israel” (Num. 18:32), it was considered a sin and they were condemned to die (v. 32).<sup>15</sup>

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### TO SUM UP

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As we have seen, the first four books of the Bible hold relevant and useful information about the nature and use of tithes.

- Tithing was a widespread practice in various cultures.
  - Abraham and Jacob's experiences reveal that tithing was established prior to Levitical stipulations and that it was a very common spiritual practice in the days of the patriarchs.
  - Additionally, we learned from these patriarchs that tithes are part of an act of worship, surrender, and faith. We return them, not to be blessed, but because we are already blessed.
  - Leviticus and Numbers very clearly explain that tithes are to be used in the sacred work of ministry; that returning them is a covenant between believers and God, and not between priests and believers.
  - We saw that using tithes in a different way than what the Lord had established was considered a sinful act.
-



## STUDY GUIDE

1. Why are tithes a fundamental element in the relationship between God and human beings? (p. 9).

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2. Fill in the blanks to complete the following quote by Ellen G. White: (p. 9).

“The tithing system did not originate with the\_\_\_\_\_. From the earliest times the Lord claimed a \_\_\_\_\_ as His, and this claim was recognized and honored.”

3. According to Genesis 14 and 28, which two patriarchs offer clear examples that tithes did not originate with the regulations presented in the book of Leviticus? \_\_\_\_\_ (p. 10).

4. Why is it important to highlight that tithes originated before the regulations presented in the book of Leviticus? (p. 10).

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5. Based on Abraham’s encounter with Melchizedek, king of Salem and priest of the God Most High (Gen. 14:18–20), we can conclude that: (Circle **(T)** if the sentence is true or **(F)** if it is false). (pp. 11, 12).

- a) Returning tithes was a common practice in the patriarch’s experience .....**(T)** **(F)**
- b) Abraham knew full well what he was doing.....**(T)** **(F)**
- c) Melchizedek had to explain to the patriarch how he was to tithe .....**(T)** **(F)**
- d) Abraham first distributed the spoils of war and then returned the tithes of his share of the bounty.....**(T)** **(F)**



e) Abraham knew how to distinguish between what belonged to him and what did not .....(T) (F)

6. Fill in the blanks to complete the following quote: (p. 12).  
"To whom did he give the tithe? Here Abraham teaches us a \_\_\_\_\_ element regarding the use of tithes: the person who received the tithes was a \_\_\_\_\_ of God. Melchizedek was not only a king but also \_\_\_\_\_."

7. Why will returning tithes always be a response and not a requirement to receive God's blessing? (p. 12).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

8. What is the relationship between tithing and worship? (p. 14).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

9. In what sense are tithes also offerings? (pp. 16, 17).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

1. For examples of the practice of tithing in the ancient world, see Arthur V. Babbs, *The Law of the Tithes: As Set Forth in the Old Testament*, 2<sup>nd</sup> ed. (London: Flaming H. Revell, 1912), pp. 13–25. See also, E. E. Carpenter, “Tithe,” *The International Standard Bible Encyclopedia* (Grand Rapids: Eerdmans, 1988), vol. 4, pp. 861–864; Jacob Milgrom, *Numbers, The JPS Torah Commentary* (Lincoln: University of Nebraska Press, 2003), pp. 432–436.
2. The names Abram and Abraham are used interchangeably in this section.
3. See Jacques B. Doukhan, *Genesis, Seventh-day Adventist International Bible Commentary* (Boise, Idaho: Pacific Press Publishing Association, 2016), p. 217.
4. Genesis 13:14–16 (also in Bethel); 26:1–5, 24; cf. 12:1–3; 15:1–21; 22:15–18.
5. Genesis 31:13; 35:1–7.
6. Jacob’s promise to “give” (v. 22) is in response to two promises in which God vows to “give” (vv. 20, 22; Hebrew *natan*), see Doukhan, *Genesis*, p. 342.
7. Judges 20, 21; 1 Samuel. 7:16; 10:3. In fact, the text suggests that Jacob promises to build a place of worship to God, see Doukhan, *Genesis*, p. 341. Joshua 16:2 suggests that the Israelites identified Bethel as the place where Jacob had the dream and not with the nearby city of Luz. It is interesting to note that, just as Jacob responds to God’s promise by naming a place that would be a future place of worship, Abraham also responded to God’s promise to him by giving a new name to Mount Moriah, “The Lord Will Provide” (Genesis 22:14). Mount Moriah would later become the place where Solomon’s temple was built (2 Chronicles 3:1).
8. Wenham, *Genesis 16–50, Word Biblical Commentary* (Dallas: Word, 1987), p. 224. Jacob consecrates Bethel as a place to worship God in the future, setting up the stone as a sign and pouring oil on top of it (Genesis 22:18).
9. “God gives man nine tenths, while He claims one tenth for sacred purposes, as He has given man six days for his own work and has reserved and set apart the seventh day to Himself. For, like the Sabbath, a tenth of the increase is sacred; God has reserved it for Himself.”—Ellen G. White, *Testimonies for the Church*, vol. 3, ch. 33, p. 395.
10. Francis D. Nichol, ed., *Seventh-day Adventist Bible Commentary* (Washington: Review and Herald Publishing Association, 1952), vol. 1, p. 817, 818.
11. *Ibid.*, p. 818.
12. According to Juan Prestol, former Treasurer of the General Conference of SDA, “tithes are combined with offerings. They are given together with offerings.”
13. The root *hifil* refers to the verb *rwm*. See Ludwig Koehler, Walter Baumgartner, and Johann J. Stamm, *The Hebrew and Aramaic Lexicon of the Old Testament*, 4 vols. (Leiden: Brill, 1994–1999), vol. 4, pp. 1788, 1789. From here on this source will be abbreviated as HALOT.
14. Leviticus 1:10; 3:1; 4:23–32; 22:19; etc.
15. R. Dennis Cole, *Numbers* (Nashville: Broadman & Holman, 2000), pp. 296, 297. Notice that when the priests bring defective offerings to God, He places His curse upon them (see Malachi 1:6–14).

# 2

## What Does the Old Testament Teach about Tithes?

Part Two




IN THIS CHAPTER we will continue to review Old Testament teachings about the use and nature of tithes. We will begin with Moses's last book: Deuteronomy.

### **DEUTERONOMY 12, 14 AND 26: THE SECOND TITHE**

Deuteronomy includes Moses's three discourses to the people on the hills of Moab, facing Jericho, as Israel was preparing to conquer the Promised Land. This book also records the last words uttered by the renowned legislator before his death on Mount Nebo.<sup>1</sup> These discourses are the heart of the book of Deuteronomy, a book that is characterized by Moses's call for the people to remain faithful to God.

Moses was worried that the people would stop attending religious feasts in the main sanctuary and forget their God. Therefore, Deuteronomy 12 is the result of his concern. Tithes are part of the topics Moses dealt with in this important section of his book. He begins to discuss the matter in Deuteronomy 12:17, 18 and delves into it in Deuteronomy 14:22–29 and 26:12–19.

According to the instructions given in chapter 12, during the religious feasts they were to attend annually in the sanctuary, the Israelites were to bring their tithes, the firstlings of their cattle and sheep, and the offerings they had promised to God. According to Moses, the people would use those tithes and offerings (which included



“Try Me now  
in this”  
(Malachi 3:10).

firstlings and vows made to the Lord) to prepare a meal and celebrate with their families in the Lord's presence. Levites were included in those celebrations.

Deuteronomy 14 expounds further on the laws in chapter 12, adding that if the main sanctuary was far away, people were allowed to exchange their tithes, firstlings, and votive offerings for money. With that money they were to buy everything they needed to prepare the meal they would eat before the Lord (vv. 24–26; 26:12). It also prescribes that in the third year tithes, firstlings, and votive offerings were not to be taken to the main sanctuary, but kept in their cities and used to help Levites who had not received an inheritance, foreigners, orphans, and widows (Deut. 14:28, 29; 26:12).

When comparing what we have already seen about tithes in the books of Leviticus and Numbers, it is obvious that there are big differences with the laws in Deuteronomy. These are some of those differences:

- ✓ Deuteronomy mentions tithing grain, wine, and oil; whereas the legislation in Leviticus 27:30–33 and Numbers 18:21–32 states that tithes were to be given from everything the land produced and the increase in cattle and herds.
- ✓ Although it had been required by the Lord, the tithe mentioned in Deuteronomy was eaten by the family that brought it to the sanctuary. Leviticus and Numbers describe a tithe that belonged exclusively to God and that He had assigned to priests and Levites. Israelites were not allowed to redeem the part of their tithes from animals. They could redeem the part of their tithes from grain, as we have seen, but they had to add an extra twenty percent in order to do so.
- ✓ The tithes in Deuteronomy were used by Israelites in a meal of family companionship that was eaten in the main sanctuary.<sup>2</sup> The other laws did not allow that. Only Levites, priests and their families could eat of the tithes. It was considered a sin for the people to eat from it (Num. 18:30–32).



These differences suggest that the tithe described in Deuteronomy 12:6, 11, 16, 17; 14:22–29; and 26:12–15 is actually a different tithe than the one stipulated in Leviticus and Numbers. Deuteronomy introduces a second tithe that was used to perform religious celebrations and help those in need.<sup>3</sup> In addition to the regular tithes for priests and Levites, the Israelites then gave a second tithe of the grain, the wine, and the oil that was used in religious celebrations.

On the first, second, fourth, and fifth year, families took a second tithe to the main sanctuary for religious celebrations. On the third and sixth year, the second tithe was kept in the cities of their province and used for the poor. A second tithe was not offered on the seventh year because the land was not tilled. During that year, the poor could freely eat from all the land (Lev. 25; Deut. 15:1–18). According to the *Jewish Encyclopedia*, in rabbinic literature, tithes destined for priests and Levites in fulfillment of the instructions in Leviticus and Numbers were called the “first tithe” (*ma’aser rishon*). Tithes that were taken to Jerusalem to be eaten by those who offered it at a feast of celebration on the first, second, fourth, and fifth year were called “second tithe” (*ma’aser sheni*). Tithes that were kept in the cities to be shared with the poor on the third and sixth year, were called the “third tithe” (*ma’aser ‘ani*).<sup>4</sup> As we will see later on, Ellen G. White grouped the second and third tithe into one category.

Therefore, after the conquest, God’s people established the difference between the first tithe, which was given to priests and Levites, and the second tithe, which was taken to the main sanctuary for religious feasts.<sup>5</sup> It is also important to note that subsequent references found in the Old Testament indicate that the people continued to give the first tithe to priests and Levites according to the laws in Leviticus and Numbers, as we will later see.

Ellen G. White’s writings also establish this distinction between the first and second tithe.

“To promote the assembling of the people for religious service, as well as to provide for the poor, **a second tithe** of all the increase was required. Concerning the **first tithe**, the Lord had declared, ‘I have



have given the children of Levi  
all the tenth in Israel”  
(Numbers 18:21).



given the children of Levi *all the tenth* in Israel’ (Num. 18:21). But in regard to the **second** He commanded, ‘Thou shalt eat before the Lord thy God, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always’ (Deut. 14:23, 29; 16:11–14).

This tithe, or its equivalent in money, they were for two years to bring to the place where the sanctuary was established. After presenting a thank offering to God, and a specified portion to the priest, the offerers were to use the remainder for a religious feast, in which the Levite, the stranger, the fatherless, and the widow should participate. Thus provision was made for the thank offerings and feasts at the yearly festivals, and the people were drawn to the society of the priests and Levites, that they might receive instruction and encouragement in the service of God. **Every third year, however, this second tithe was to be used at home, in entertaining the Levite and the poor, as Moses said, ‘That they may eat within thy gates, and be filled’** (Deut. 26:12). This tithe would provide a fund for the uses of charity and hospitality.”—*Patriarchs and Prophets*, ch. 51, p. 530; emphasis added.

We should not overlook the distinction the Bible makes between these two tithes. If we are not careful, we could make the mistake of assuming that every time the Bible uses the word tithe it refers to the ten percent God reserves for Himself. The word tithe comes from the Hebrew *ma’aser* and the Greek *dekaté*, and in both cases the word simply means ten percent. For example, when the children of Israel requested a king, Samuel warned the people that the king would

demand a tithe (1 Sam. 8:11–18). That tithe does not refer to the tithe found in the laws in Leviticus and Numbers, or the second tithe found in Deuteronomy 12, or the third year's tithe found in Deuteronomy 14 and 26, but rather a tithe the king shared with his officers.

## **2 CHRONICLES 31:4–6: HEZEKIAH'S REFORM**

2 Chronicles describes Hezekiah's reform and the role of tithes in that reform. During Ahaz's reign, the nation had fallen into deep apostasy. The temple doors had been shut and the people had ceased to bring their tithes to the sanctuary. After Ahaz's disastrous reign, Hezekiah ascended to the throne and led a great reform that included rebuilding and purifying the sanctuary.

“Moreover he commanded the people who dwelt in Jerusalem to contribute support for the priests and the Levites, that they might devote themselves to the Law of the Lord. As soon as the commandment was circulated, the children of Israel brought in abundance the firstfruits of grain and wine, oil and honey, and of all the produce of the field; and they brought in abundantly the tithe of everything. And the children of Israel and Judah, who dwelt in the cities of Judah, brought the tithe of oxen and sheep; also the tithe of holy things which were consecrated to the Lord their God they laid in heaps” (2 Chron. 31:4–6).

The account in 2 Chronicles 31 is in harmony with the teachings found in Leviticus and Numbers:

- ✓ A tithe of all the produce of the field and the increase of the cattle and sheep was requested (2 Chron. 31:5, 6).
- ✓ “The tithe of holy things” (2 Chron. 31:6) is also mentioned. This expression probably refers to the tithes the Levites who lived in Judah and Israel brought of the tithes they had received from the children of Israel.<sup>6</sup> This tithe was in accordance with the instructions given by God through Moses (Num. 18:25–31).

- ✓ Tithes were used to provide for the needs of priests and Levites so they could “devote themselves to the Law of the Lord” (2 Chron. 31:4).
- ✓ There is an acknowledgment that people bring their tithes because God has blessed them (2 Chron. 31:10).
- ✓ Tithes are gathered and managed in a careful and organized way (2 Chron. 31:11–19). There is a process that ensures an even distribution to all the priests and Levites.

One of the great lessons we can learn from this passage is the fact that withholding tithes is not the result of poverty or calamity, but rather the result of apostasy. Ahaz had concluded that he was not blessed by the Lord but rather by the gods of Aram (2 Chron. 28:23). If God were not the source of blessings, then it was absurd to bring Him tithes. This also happens today when we stop acknowledging God as the source of all the blessings we receive.

#### **AMOS 4:4: TITHES THAT ARE UNACCEPTABLE TO GOD**

Amos included incorrect tithing as part of the Israelites’ rebellious and sinful actions.

“Come to Bethel and transgress, at Gilgal multiply transgression; bring your sacrifices every morning, your tithes every three days” (Amos 4:4).

There are at least three reasons for which God rejected the abundant tithes brought by the Israelites, even when they were accepted by the Lord’s priests.<sup>7</sup>

First, *tithes were brought to the wrong place*. God had clearly stated that tithes and offerings were to be given in connection with worship at the temple in Jerusalem (Deut. 12:1–14). But according to Amos, the people were bringing their tithes to Bethel and Gilgal, where the kings of Israel had built rival sanctuaries to compete with God’s sanctuary in Jerusalem (1 Kings 12:28–33).<sup>8</sup>

Second, by receiving those tithes, the priests were *supporting rebellious worship*. The tithes and offerings brought to Bethel and Gilgal contributed to the ministry of the priests that Jeroboam had

established, and who were not sons of Levi (1 Kings 12:31), which was an open violation of God's instructions (Num. 18:21–31; see also Lev. 22 and Num. 16, 17).

Tithes lose their meaning if they are not accompanied by obedience to the Lord's instructions and if worshipers do not lead a life of righteousness and mercy. Tithes and offerings given in open disobedience to God's mandates do not honor God and are not considered a sign of loyalty and worship (Amos 5:21–27).

### **NEHEMIAH 10:35–39; 12:44–47; 13:1–13: UNFAITHFULNESS IN TITHING AND APOSTASY**

While Nehemiah was governor of Jerusalem and led in the building of the wall, a deep reform took place among God's people. The small Jewish community that had returned from Babylon gathered with the leaders to read the Law of Moses (ch. 8), confess their sins (ch. 9), and renew their covenant with the Lord (ch. 10). Chapter 10 is especially meaningful because it describes the stipulations of the covenant the Israelites made with God to renew their relationship with Him. Among other things, this covenant mentions they would return the first and second tithe to God, as well as other offerings, following the instructions found in Leviticus 27, Numbers 18, and Deuteronomy 12, 14, and 26.

“And we made ordinances to bring the firstfruits of our ground and the firstfruits of all fruit of all trees, year by year, to the house of the Lord; to bring the firstborn of our sons and our cattle, as it is written in the Law, and the firstborn of our herds and our flocks, to the house of our God, to the priests who minister in the house of our God; to bring the firstfruits of our dough, our offerings, the fruit from all kinds of trees, the new wine and oil, to the priests, to the storerooms of the house of our God; and to bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities. And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes; and the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse. For the children of Israel and the

children of Levi shall bring the offering of the grain, of the new wine and the oil, to the storerooms where the articles of the sanctuary are, where the priests who minister and the gatekeepers and the singers are; and we will not neglect the house of our God” (Neh. 10: 35–39).

In this passage we find valuable lessons from the account of the revival that took place in Nehemiah’s days.

Tithe giving closely adhered to the instructions given in Numbers 18:25–31. Tithes would be given to the Levites who would in turn give their tithes to the priests (Neh. 10:38, 39; 12:47).

The passage shows that *the work of the priests and Levites was greatly appreciated*. Nehemiah says that “Judah rejoiced over the priests and Levites who ministered” (Neh. 12:44).


It is worth noticing that *tithes were managed very carefully*. Nehemiah appointed a group of Levites to look after the temple storerooms and gather tithes into the city (12:44).

When his governing period ended, Nehemiah returned to Persia. After he left, the people’s spiritual condition declined. That spiritual decline was made manifest in several ways:

- ✓ The priests lost sight of their high calling.
- ✓ The temple was desecrated by Eliashib, the priest in charge of the temple storerooms, who allowed Tobiah, the Ammonite, to live in one of the storerooms of the sacred building (13:4, 5).
- ✓ Sabbath was not observed correctly (13:15).
- ✓ The people stopped returning tithes (13:10).
- ✓ The Levites abandoned their jobs and went to work in the fields (13:10).

The story of Israel during Nehemiah’s absence shows us that unfaithful management of tithes led to the mistrust and unfaithfulness of the people. This created a vicious cycle in which decreased faithfulness led the Levites to leave their ministry (Neh. 13:1–10).

This vicious cycle was corrected by a series of decisive reforms in the way tithe was managed that contributed to faithful, transparent



**T**he story of Israel during Nehemiah's absence shows us that unfaithful management of tithes led to the mistrust and unfaithfulness of the people.

management and fair distribution (Neh. 13:11). It is meaningful how verse 13 explains that Nehemiah named a priest (Shelemiah), a Levite (Pedaiah), a Levite who sang at the temple (Hanan the son of Zaccur, the son of Mattaniah [Neh. 11:17, 22; 12:8, 25]), and a scribe (Zadok the Scribe) to be in charge of gathering and managing tithes “for they were considered faithful” (Neh. 13:13). The role of that scribe was important because it referred to a professional administrator, a job similar to what accountants do nowadays.<sup>9</sup> Furthermore, there were representatives from each group of beneficiaries (priests, Levites, and Levite singers), probably to guarantee it was managed fairly (Acts 6:1–6). No doubt, these reforms encouraged people to be faithful in returning their tithes. “Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse” (Neh. 13:12).

Certainly, the priests' corruption had discouraged people from returning tithes, but Nehemiah's actions corrected the Israelites' deplorable spiritual situation. Nehemiah cast Tobiah out of the temple and reconsecrated the building. Then he called the Levites to work, and established them in their jobs in the hopes that people would respond by bringing tithes and offerings to support them. Then, he asked the people to bring their tithes and they faithfully responded.

The people's unfaithfulness during Nehemiah's absence suggests several important questions. Had the people had the right attitude? Was it justified for them to stop tithing because the priests were corrupt? Nehemiah did not justify the people's attitude. He tells us what he did: “So I rebuked the officials and asked them, ‘Why is the house

of God neglected?’ Then I called them together and stationed them at their posts” (Neh. 13:11, NIV). By rebuking the leaders who represented the people, Nehemiah was rebuking the people for not having returned their tithes to the Lord. The Hebrew verb, *rib*, translated as “rebuke” is a very strong legal term. It means to dispute, quarrel (in public with words, complaints, statements, reproof) and it may refer to legal actions.<sup>10</sup> The Lord expected both the priests and the people to faithfully accept their corresponding responsibilities.

It is likely that during this time, God called Malachi to the prophetic ministry. His messages of reproof to the priests and people clearly met the needs of the people during Nehemiah’s time.

### **MALACHI 13:8–10: TITHES, A BLESSING AND A CURSE**

The book of Malachi provides one of the most important passages in the Bible regarding the nature of tithes.

“Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings. You are cursed with a curse, for you have robbed Me, even this whole nation. 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 blessing that there will not be room enough to receive it” (Mal. 3:8–10).

The consensus among scholars is that Malachi probably performed his ministry at some point during Ezra and Nehemiah’s days,<sup>11</sup> because Malachi’s message is very pertinent in that time period. If that is so, in his two discourses against the priests, Malachi adds further details to the story and circumstances that were taking place in Nehemiah’s days (Mal. 1:6–14; and 2:1–9). The state of the priesthood Malachi described was the following:

- ✓ They were disrespecting the Lord (1:6).
- ✓ Unacceptable sacrifices were being offered: they sacrificed animals that were contaminated, sick, or had birth defects (1:8, 13).



- ✓ The priests and Levites felt their work was burdensome and did not follow the right procedures (1:12).
- ✓ The Levites and priests had stopped instructing the people and maintained an external and corrupt form of worship (2:7, 8).
- ✓ The priests were admonished to pay heed to the Lord (2:1).

Did those ministers deserve to receive tithes? Malachi's answer is of condemnation both of the priests and the people (1:6–9, 12, 13). In fact, he ironically insinuates that it would be better if they shut the temple doors because His name was great “among the nations” (1:10, 11). God also warns them that their disrespectful offerings are unacceptable and that the priests are under a curse (1:10, 14).<sup>12</sup> The Lord will turn their blessings into curses, He will rebuke their descendants (probably referring to the priests' descendants)<sup>13</sup> and will spread the refuse<sup>14</sup> of their sacrifices in their faces in such a way that they would be thrown out together with the refuse of their sacrifices (2:1–3).<sup>15</sup>

On the other hand, the people are accused of robbing the Lord with their tithes and offerings; therefore, they are also under the curse of God (Mal. 3:8, 9).<sup>16</sup> When the Israelites brought their tithes and offerings to the sanctuary, to support the priests and Levites who had fully devoted their lives to God's service, they were stating that they also acknowledged God as the owner of the land, of their strength and talents, and everything it had yielded throughout the year.

Malachi's message allows us to garner at least seven great lessons:

- ✓ Withholding tithes is an unlawful appropriation of God's property: it is robbery.
- ✓ Their robbery included not giving tithes or giving an incomplete tithe (Mal. 3:10).
- ✓ If people did not bring their tithes to God's house, then the priests suffered. However, their act was not against the priests but against God.
- ✓ When people did not bring their tithes they denied God's providential and loving care toward them. Malachi 3:14 says, “You have said,

‘It is futile to serve God. What do we gain by carrying out His requirements?’ ” (NIV).

- ✓ For those who were fully committed to the Lord, tithing was truly challenging. Therefore the Lord told them: “Test me in this” (Mal. 3:10).
- ✓ The call to be faithful lacks meaning if conversion has not previously taken place: “Return to me” (Mal. 3:7).
- ✓ The storehouse refers to the rooms in the temple that had been appointed for storing tithes (Neh. 10:38; 12:44).

Malachi reaffirmed what the rest of the Old Testament teaches about the nature and purpose of tithes. Tithes belong to the Lord. The Lord used them to meet the needs of the priests and Levites, and no one had the right to keep them. Withholding tithes was equivalent to robbing God and, therefore, was a sin against the Lord, not against the temple or the priests. Hence the Lord required tithes in spite of the spiritual decline of those who benefited from them.

God was very clear in saying that ministers who disdain or tarnish the ministry are under a curse. Therefore, God invites the priests, Levites and people to return to Him. God proclaims that the “messenger of the covenant,” the Messiah, would soon come to the priests and sons of Levi, as well as to His people, “as a refiner’s fire or a launderer’s soap” (Mal. 3:1, 2, NIV). The Messiah would come to perform a work of judgment, in other words, to cleanse the people (3:3–5). Therefore, God invites the nation to turn to Him (3:6–7). This prophecy was fulfilled when Jesus came and Levitical priesthood was abolished because of its “weakness and unprofitableness” (Heb. 7:11–19). This passage is important to us, who await Christ’s second coming. The book of Malachi ends by warning that the day of the Lord is coming, “burning like an oven,” where those who do wickedly “will be stubble.” However, it also promises: “But for you who fear my name, the Sun of Righteousness will rise with healing in his wings. And you will go free, leaping with joy like calves let out to pasture” (Mal. 4:2, NLT).

## TO SUM UP

As we have seen, the rest of the Old Testament has relevant and useful information about the nature and use of tithes.

- We have noted that the book of Deuteronomy mentions other “tithes” that were different from the “tithes” that had been set aside for God.
- Deuteronomy talks about a second tithe that was used to cover the cost of food that would be eaten by the Levites, the foreigners, the orphans, and the widows, during religious celebrations in the area around the sanctuary. This tithe was gathered the first, second, fourth, and fifth year.
- A “third tithe” was gathered on the third and sixth year, and it was not eaten around the sanctuary, instead the Israelites used it in their cities to share with those in need.
- In practice, both the second and third “tithe” served as offerings; but unlike other offerings that were left up to the giver’s choice, they had to be a tenth of what was earned.
- The reform carried out by Hezekiah reveals that tithes that were set aside for God were used to provide for the needs of the priests and Levites so they would be able to “devote themselves to the Law of the Lord” (2 Chron. 31:4).
- The book of Amos teaches that tithe that is claimed to be set aside for God, but that is not taken to God’s storehouse, is not an acceptable tithe to the Lord.
- According to Nehemiah, faithfulness in returning tithes is solid evidence of spiritual well-being.
- The prophet Malachi warns that ministers who do not live up to their high divine calling will be punished; but that is not a reason for us to stop bringing tithes to the storehouse. Tithes are returned to God, not religious leaders.

## STUDY GUIDE

1. Circle the correct option: (pp. 24, 25).
  - a) By giving a second tithe, Israelites were exempt from giving regular tithes to priests and Levites.
  - b) The tithe described in Deuteronomy 12:6, 11, 16, 17; 14:22–29; and 26:12–15 is actually the same tithe stipulated in Leviticus and Numbers.
  - c) Deuteronomy introduces a second tithe that was used to hold religious celebrations and help those in need.

2. According to the *Jewish Encyclopedia*, in rabbinic literature tithes assigned to priests and Levites were called the “first tithe,” in fulfillment of the instructions found in Leviticus and Numbers. Furthermore, rabbinic literature acknowledged and distinguished a second and third tithe. What did they consist of and on what years were they each presented? (p. 25).

a) Second tithe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b) Third tithe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Fill in the blanks to complete the following Ellen White quote: “To promote the assembling of the people for religious service, as well as to \_\_\_\_\_, **a second tithe** of all the increase was required.” (p. 25).

4. Hezekiah’s reform is described in 2 Chronicles. What role did tithing play in that reform? (p. 27).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



5. Tithes were gathered and managed in a careful and organized way (2 Chronicles 31:11, 19). There was a process that ensured fair distribution to all the priests and Levites. An important thing we learn from this passage is that withholding tithes is not the result of poverty or calamity, but the result of: (p. 28).

- a) Greed
- b) Being unaware of God's requirements
- c) Apostasy

6. Of the three reasons mentioned in this chapter, which one was the first reason for which God rejected the abundant tithes brought by the Israelites, even when they [the tithes] were accepted by the Lord's priests? (p. 28).

1<sup>st</sup> Reason:

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2<sup>nd</sup> Reason:

By receiving "those" tithes the priests were *supporting rebellious worship*.

3<sup>rd</sup> Reason:

Tithes lose their meaning if they are not accompanied by obedience to the Lord's instructions.

7. List three characteristics of the spiritual decline experienced by the people in Nehemiah's absence, when he returned to Persia. (p. 30).

1) \_\_\_\_\_

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2) \_\_\_\_\_

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3) \_\_\_\_\_

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8. Fill in the blanks: "When the Israelites brought their tithes and offerings to the \_\_\_\_\_, to support the priests and Levites who had fully devoted their lives to God's service,

they were stating that they also acknowledged God as the \_\_\_\_\_, of their strength and talents, and \_\_\_\_\_ it had yielded throughout the year.” (p. 33).

9. List three of the seven great lessons that were outlined based on Malachi’s message: (pp. 33, 34).

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_

10. It is clear that tithes belong to the Lord. But, what is the main reason the Lord required tithes in spite of the spiritual decline of those who benefited from them? (p. 34).

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1. First discourse: 1:1–4:43; second discourse: 4:44–29:1; third discourse: 29:2–30:20. His farewell includes a song (32:1–43) and a blessing (33:2–29).
2. This tithe was probably part of the peace offerings described in Leviticus 3; 7:11–36. Those offerings were especially offered during annual feasts.
3. John H. Sailhammer, *The Pentateuch as Narrative: A Biblical-Theological Commentary*, Library of Biblical Interpretation (Grand Rapids: Zondervan, 1992), pp. 449, 469, 470.
4. M. Sel, “Tithe,” *The Jewish Encyclopedia*, ed. Isidore Singer, (New York and London: Funk and Wagnalls, 1909), vol. 12, p. 151. See also, Stephen Westerholm, *Jesus and Scribal Authority* (Lund: Gleerup, 1978), pp. 53, 54.
5. A second tithe is mentioned in the ancient Greek translation (Septuagint) of 1 Samuel 1:21. Tobit 1:6, 7 makes a difference between both tithes. Judith 11:13 refers to the first tithe. Josephus refers to the giving of a first tithe in *Antiquities de los Judios* 4.4.3 (4.68), and a second tithe in *Antiquities de los Judios* 4.8.8 (4.205), 4.8.22 (4.240–242). Philo of Alexandria, a Jewish philosopher who lived in the first century BC, refers to the first tithe in *On the Special Laws* 1.156 and the second tithe in *On the Virtues* 95. The Palestinian Talmud also makes a distinction between the two tithes (see *y. Ma’as* 2:4, 49d). For the use of the word tithe in different ways, see Joseph M. Baumgarten, “On the Non-Literal Use of *Ma’aser/DEKATĒ*,” *Journal of Biblical Literature* 103 (1984): 247–8.
6. Martin Selman, *2 Chronicles: An Introduction and Commentary* (Downers Grove, Illinois: InterVarsity, 1994), p. 525.
7. Douglas Stuart, *Hosea-Jonah* (Dallas: Word, 1987), p. 338.
8. Jeroboam I built rival sanctuaries in Bethel and Dan (1 Kings 12:28–33). Amos refers to sanctuaries in Bethel and Gilgal. It is likely that by the time of Amos’s ministry, Gilgal had substituted the sanctuary in Dan (Hosea 12:11).
9. H. G. M. Williamson, *Ezra, Nehemiah* (Dallas: Word, 1985), p. 388.
10. Ludwig Koehler, Walter Baumgartner, and Johann J. Stamm, *The Hebrew and Aramaic Lexicon of the Old Testament*, 4 vols. (Leiden: Brill, 1994–1999), vol. 3, p. 1224.
11. Joyce G. Baldwin, *Haggai, Zechariah and Malachi: An Introduction and Commentary* (Downers Grove, Illinois: InterVarsity, 1972), p. 227.
12. In the original, the word curse is definite (it has an article). They are probably under “the curse” of the covenant (Deut. 28:15–68).
13. This does not mean that their children would be punished for their parents’ sin (Ezekiel 18:1–20), but that the disdain parents have for ministry would usually affect the children’s view of that ministry, inducing them to make decisions against God.
14. The word “dung” in the original Hebrew (*pereš*) refers to the entrails of sacrificed animals (including dung) that was thrown away; see Ludwig Koehler, Walter Baumgartner, and Johann J. Stamm, *The Hebrew and Aramaic Lexicon of the Old Testament*, 4 vols. (Leiden: Brill, 1994–1999), vol. 3, p. 977.
15. Referring to the practice of throwing away the entrails of sacrificed animals outside the camp.
16. Once again, the prophet is probably referring to the curses of the covenant in Deuteronomy 28:15–58. See Richard A. Taylor and E. Ray Clendenen, *Haggai, Malachi* (Nashville: Broadman & Holman, 2004), p. 419.

# 3

## What Does the New Testament Teach about Tithes?







“You should tithe, yes,  
but do not neglect  
the more  
important things”  
(Matthew 23:23, NLT).



THE NEW TESTAMENT does not mention much about tithing, which has led many to suppose that the practice was abolished along with the Levitical sacrificial system. We should not overlook the fact that tithing was established prior to Levitical priesthood and was of a universal nature; therefore, it was not annulled at the cross. Tithes existed long before the Levites.

In the New Testament, something similar to what happens with the Sabbath as a day of rest happens with tithing. In the apostles' writings, there is no explicit command to observe the Sabbath; however, they do mention that both Jesus and the apostles observed the Sabbath rest (Luke 4:16; Acts 17:2, 3). Like tithing, the Sabbath was also part of Levitical law, but it originated before that law (Genesis 2:1–3); therefore, it was not annulled at the cross.

Another similar example is that of unclean meats. There is no explicit mandate not to eat them in the New Testament; but it is simply made very clear that after the crucifixion, Christ's apostles refused to eat of the animals forbidden in Leviticus 11 and Deuteronomy 14 (Acts 10:14). Nevertheless, although the distinction between clean and unclean animals is included in Levitical laws, it occurs prior to the Levitical law because it already existed in the days before the flood and is therefore also of a universal nature (Gen. 7:2).

Although the New Testament does not say much about tithing, it does take the practice as a given. The New Testament hints that the Early

Church practiced tithing and gives us certain guidelines as to how tithes were used in the Early Church (1 Cor. 9:8–14).

In this chapter we will analyze references to tithes in the following passages:

- ✓ Matthew 23:23 and Luke 11:42: Accusation against the Pharisees
- ✓ Luke 18:9–14: Parable of the Pharisee and the tax collector
- ✓ Hebrews 7:1–10: Melchizedek's priesthood
- ✓ 1 Corinthians 9:11–14: Paul and God's command

### **MATTHEW 23:23 AND LUKE 11:42: ACCUSATION AGAINST THE PHARISEES**

Because Matthew 23:23 and Luke 11:42 are parallel texts, we will study them together. In both passages, the Lord makes strong statements against the Pharisees' religious hypocrisy. It is very interesting to note that in the beginning of this passage Christ warns people to take heed and to do everything the Pharisees taught them, but not to follow their example (Matthew 23:2), then He says the following: "Woe to you, scribes and Pharisees, hypocrites! For you pay tithes of mint and anise and cumin, and have neglected the weightier matters of the law: justice and mercy and faith. **These you ought to have done, without leaving the others undone**" (Matt. 23:23).

Jesus is not condemning the act of tithing; in fact, he considers it necessary to return tithes. Jesus isn't condemning being meticulous in returning tithes either. He isn't criticizing the Pharisees for paying the tithes of mint, and anise, and cumin; spices that were not part of the main crops and entailed a preoccupation for details. What Jesus condemns is the example of the Pharisees, who were unjust, cruel, and cunning. Although returning tithes does not cover sins, or buy salvation, we need to fulfill our duty while also practicing justice, faith, and mercy.

### **LUKE 18:9–14: PARABLE OF THE PHARISEE AND THE TAX COLLECTOR**

The purpose of this parable is to reprimand those who are self-confident and look down on others (Luke 18:9). The Pharisee boasts about his good works: he observes the law, fasts twice a week, and

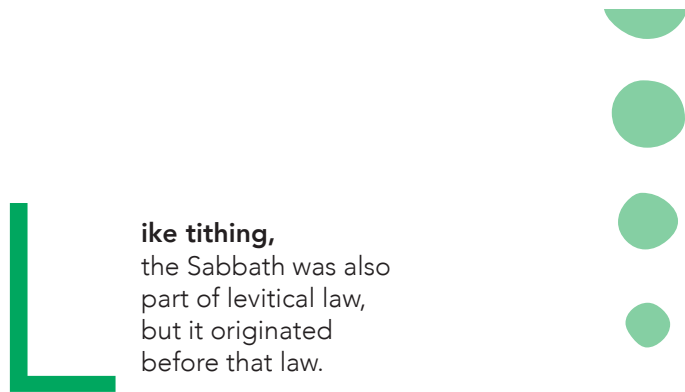
faithfully returns tithes. The Pharisee's problem lies in the fact that he looked down on the tax collector who was in the temple with him: "God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. I fast twice a week; I give tithes of all that I possess" (Luke 18:11, 12).

This passage is parallel to Amos 4:4. Just as the prophet had done previously, Jesus condemned the religion that only cares about what is on the outside, that harbors a spirit contrary to God's law, a religion based on pride, disdain, injustice, and self-praise. The idea that we can obtain salvation by our works and sacrifices is heathen and, at its very core, is contrary to true religion.

Jesus did not condemn the practice of tithing, but he did condemn its abuse. Tithes are abused when donors assume that by returning them they will obtain salvation, other people's approval, or gain merit before God.

It is interesting to note that Jesus makes the same accusation about tithing and the Sabbath. Jesus does not disapprove of the practice of observing the Sabbath, but He does disapprove of abusing the Sabbath; that is, when it ceases to be a means of freedom to become a burden. The Lord did not abolish the Sabbath, but restored its true meaning instead. Likewise, Jesus does not eliminate tithing, but rather reinstates its true value.

It might be useful to look at another aspect of this passage. The Pharisee is filled with pride and gloats because he goes beyond what the law requires. The law only required that one fast on the Day of Atonement, the Pharisee, however, fasts twice a week. Similarly, the law required that the tithe of one's earnings be returned, but Luke 18:12 seems to suggest, however, that the Pharisee gave the tithe not only of all he "earned" but also of all he "acquired" or "bought."<sup>1</sup> According to Rabbinic literature, in Jesus's day, the Pharisees had created "associations" called *khavurot*, to which only those who faithfully paid their tithes according to Pharisaic standards could belong. The Pharisees only bought products and accepted invitations to eat from the members of these associations. This allowed them to ensure that everything they bought and ate had been faithfully tithed.<sup>2</sup> It's very likely that the Pharisee in the parable is boasting not only because he pays



**L**ike tithing, the Sabbath was also part of levitical law, but it originated before that law.

his tithes, but also because he only consumes products that have been tithed. The Pharisees had turned tithing into a separating factor between them and other individuals, as well as a source of pride.

### **HEBREWS 7:4–10: MELCHIZEDEK'S PRIESTHOOD**

This passage is the New Testament's longest exposition on tithing.

“Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. Now beyond all contradiction the lesser is blessed by the better. Here mortal men receive tithes, but there he receives them, of whom it is witnessed that he lives. Even Levi, who receives tithes, paid tithes through Abraham, so to speak, for he was still in the loins of his father when Melchizedek met him” (Heb. 7:4–10).

The author analyzes the encounter between Abraham and Melchizedek, and by his reasoning establishes meaningful theological points. The fact that Abraham returned tithes to Melchizedek is presented as clear evidence of the superiority of Melchizedek's priesthood over Aaron's priesthood. The passage establishes that tithing is a practice that has been ordained by God. At no point is the importance of tithing undermined, instead the text posits that there is an implicit acknowledgment of its value and meaning.

By means of its theological discussion, this passage presents the utmost truth of the book of Hebrews in a marvelous way: Christ is the true priest, interceding before God for humankind. Christ is a priest according to the order of Melchizedek (Heb. 7:1–3) and His priesthood is therefore greater than Aaron’s (7:4–10). Among other things, Christ’s priesthood is greater than Aaron’s because, through Abraham, Aaron gave tithes to Melchizedek. In other words, the true Lord and owner of tithes is Christ. This confirms what had already been emphasized at least three times in Numbers 18: tithes are given to the Lord, and He decides how they will be used.

A key element in the teachings of Hebrews 7 is the fact that tithing entails the idea of accepting a higher lordship. Melchizedek’s priesthood is superior to Aaron’s, because (through Abraham) Aaron gave tithes to Melchizedek. God is superior to us, He is our Lord. By faithfully returning our tithes, we are accepting His lordship over us. In other words, the purpose of tithing is not to buy blessings or protection, but rather to show our loyalty to Christ.

### **1 CORINTHIANS 9:11–14: PAUL AND THE LORD’S COMMAND**

This passage does not explicitly mention tithes, however, it deals with the topic of providing financial support to those who preached the gospel.

“Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? Even so the Lord has commanded that those who preach the gospel should live from the gospel” (1 Cor. 9:13, 14).

In 1 Corinthians 8, Paul had insisted that Christians had to renounce to certain rights for the furthering of the gospel. Some Christians argued that they had a right to eat meat that had been offered to idols because they knew that “an idol is nothing in the world” (1 Cor. 8:4). Paul argued, however, that if our food “makes my brother stumble,” then we should not eat food offered to idols, lest we become a “stumbling block” to our brother. In other words, the success of the gospel and our brethren’s salvation should be a priority in believers’

lives. In chapter 9, Paul sets himself as an example, and explains that as an apostle of Jesus Christ he has the right to receive financial support from the members of the church. Nevertheless, he has given up that right in order not to “hinder the gospel of Christ” (v. 12). His goal is to win as many souls as possible (v. 19), therefore, the success of the gospel of Christ is a priority in his life (vv. 19–23).

Paul gives several reasons for which he has the right to receive financial support from the church. First, it was what the other apostles practiced, including Christ’s brothers,<sup>3</sup> who also received financial support to travel along with their wives (v. 5). Second, it is a law of life. Soldiers who go to war, those who plant a vineyard, and herdsmen, expect to receive payment for their labor (v. 7). Third, the Old Testament law says oxen should not be muzzled while treading out grain; in other words, oxen have the right to eat of their labor.

Finally, Paul ends his explanation with the two most important arguments. His right to receive financial support is especially based on the sanctuary practice whereby Levites (“who minister the holy things”) and priests (“who serve at the altar,” v. 13) were supported by the Israelites’ tithes and offerings. They also based this principle on the Lord’s command: “Those who preach the gospel should live from the gospel” (v. 14). In other words, to Paul, the right to receive a salary from the church was not only a moral right but also a legal right in light of the Scriptures and instructions given by Christ Himself.

I would like to emphasize certain elements that are particularly meaningful in this passage.

- ✓ **The Old Testament Law was written for us (vv. 9, 10).** Paul argues that the principle established by the mandate “you shall not muzzle an ox while it treads out grain” (Deut. 25:4) is still valid for us today. Paul does not apply this command in a blind or narrow way, he does not say the command is only valid for herdsmen; but rather extends the principle to every area in life, including the financial support of those whose work is preaching the gospel.
- ✓ **The Corinthians provided financial support for the apostles.** That is what the following expression suggests: “If others are partakers of this right over you, are we not even more?” (v. 12). Paul is not trying to obtain financial support from the church in Corinth

for himself. What he does is explain why he does not accept or ask for money from the church even though the church is already supporting or has already supported others. The general context of the Epistle suggests that the reason why Paul had not accepted financial support was because of social divisions and dynamics present at the church in Corinth. In ancient times, accepting financial support could imply accepting a client–patron relationship, or generate expectations of reciprocity. Even when the gift was, in theory, voluntary and disinterested, in some cases it could place those who received it under a moral obligation to correspond in some way.<sup>4</sup>

✓ **According to Paul, the church was very familiar with the Old Testament’s system of financial support of priests and Levites.**

The apostle introduces his reference to the sanctuary’s payment system through the question “Do you not know that those who minister the holy things eat of the things of the temple. . .?” (v. 13). The implicit answer to his question is: “Of course we know that.”

✓ **Paul is referring to both offerings and tithes.** His reference to “those who minister the holy things” (Levites) and “those who serve at the altar” (priests) suggests that Paul is not simply referring to offerings that were sacrificed on the altar. Only priests benefitted from those offerings. Priests also benefitted from the firstfruits.<sup>5</sup> The fact that Levites are included indicates that Paul also bears in mind the tithes that directly benefitted the Levites.<sup>6</sup>

Paul established a parallel between priests and Levites and those who proclaimed the gospel. The argument is that those gospel workers were to be financially supported just as the priests and Levites had been supported. The key point is that Paul based this extension of the sanctuary remuneration system to the financial sustain of those who preach the gospel on a direct command from the Lord to the Church (v. 14).<sup>7</sup> According to the Lord Jesus, in regard to providing financial support for those who preach the gospel, we should not do less than what the Jewish law required. The phrase “even so” (v. 14) suggests that just as God established the system of tithes and offerings for the financial support of priests and Levites in the Old Testament, Christ has ordained the same system for the financial support of those who preach the gospel in the Christian church.<sup>8</sup> It also suggests that the

system Christ established was not new, but rather an application of the principle that had been established in the Old Testament.<sup>9</sup> The verb “command” is a translation of *diátasso* which means “ordain,” “give detailed instructions of what should be done” and it can describe an official and normative statement.<sup>10</sup>

Christ told His disciples that the community of believers would provide for their needs and explained that “a worker is worthy of his food” (Matt. 10:10). Paul later repeated that teaching (1 Tim. 5:18). “Worthy” seems to reinforce the idea that people were to receive adequate wages. Matthew calls that payment *trophé* (literally “food”), which in this context could be translated as “support” or “salary.” The parallel account in Luke 10:7 uses the word *misthos*, “salary, payment.” From this statement the church derives its authority to support the gospel ministry by means of church members’ offerings.

In the Early Church, the practice was that ministers were provided for by the community of believers. In 1 Thessalonians 2:6–9 and in 2 Thessalonians 3:9, Paul acknowledges the fact that he has the right to be financially supported by believers. Philippians 4:10–20 mentions that Paul received financial assistance from the church in Philippi while he was preaching in Corinth (2 Cor. 11:9).

The idea that returning tithes was a common practice in the Early Church is confirmed by the fact that it continued in the Christian church during the first centuries, although it was later modified and began to disappear. According to historian Lukas Visser, in the first centuries, the church adopted the mandate to tithe, and in fact, considered the practice of tithing as the least that was expected.<sup>11</sup> Chrysostom mentioned the first and second tithe among Israelites as a motivation for Christians to give much more.<sup>12</sup>



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## TO SUM UP

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Although the New Testament does not say much about tithing, it does offer relevant and timely information for our church today.

- Just as the New Testament takes the matter of Sabbath observance or the eating of unclean meats as a given, so it does with regard to tithing.
  - The cross did not do away with the teaching concerning tithes.
  - Jesus did not condemn tithing; in fact, He considers it is necessary to return tithes.
  - Jesus did not condemn the practice of tithing, but He did condemn its abuse. Tithes are abused when donors assume that by returning them, they will obtain salvation and other people's approval, or gain merits before God.
  - A key element in the teachings found in Hebrews 7 is this: returning tithes entails the idea of accepting a higher lordship.
  - Paul established a parallel between priests and Levites and those who proclaim the gospel. Gospel workers should be given financial support just as it was done for the priest and Levites.
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### STUDY GUIDE

1. The New Testament does not mention much about tithes, but it does take the practice of tithing as a given. Which two similar examples are mentioned in this chapter? (p. 41).

- 1) \_\_\_\_\_  
\_\_\_\_\_
- 2) \_\_\_\_\_  
\_\_\_\_\_

2. In what context did Jesus say: "These you ought to have done, without leaving the others undone" (Matthew 23:23). (p. 42).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. The Pharisee in Jesus's parable (Luke 18:10–14) "keeps the law, fasts twice a week; gives tithes of all that he possesses." Nevertheless, that is not why the Master disapproves of him. What then is the problem with the Pharisees? (p. 43).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Jesus did not condemn the practice of tithing, but He did condemn its abuse. Tithes are abused when believers assume that by returning them they will obtain: (p. 43).

- a) Salvation and other people's approval
- b) Heaven's blessings
- c) Merits before God
- d) a and c



5. Fill in the blanks to complete the following quote from 1 Corinthians 9:13, 14: "Do you not know that those who minister the holy things \_\_\_\_\_ , and those who serve at the altar partake of the offerings of the altar? Even so the Lord has commanded that those who \_\_\_\_\_ should live from the gospel." (p. 45).

6. Paul presents several reasons for which he has the right to receive financial support from the church. List two of them. (p. 46).

1) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Which verse in 1 Corinthians shows that Paul is not trying to obtain financial support from the church in Corinth for himself, although if he did so, he would be acting on his legitimate right? (pp. 46, 47).

\_\_\_\_\_

8. The question: "Do you not know that those who minister the holy things eat of the things of the temple?" (v. 13) makes reference to the sanctuary's payment system, in other words, to the system of financial support of priests and Levites in the Old Testament. The implicit answer to that question is: (p. 47).

- a) "How would we know that?"
- b) "We do not know that"
- c) "Of course we know that"

9. Fill in the blanks: "The phrase 'even so' (v. 14) suggests that just as God established the system of tithes and offerings for the financial support of \_\_\_\_\_ in the Old Testament, Christ has

ordained the same system for the financial support of those who \_\_\_\_\_ in the Christian church.” (p. 47).

10. Which fact confirms the idea that returning tithes was common practice in the Early Church? (p. 48).

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1. The New International Version, for example states, “I fast twice a week and give a tenth of all I get.” The Greek word *ktōmai* could be referring to “all I earn” or “receive,” as well as “all I acquire” or “buy.”
2. Westerholm, *Jesus and Scribal Authority*, pp. 54, 55.
3. Probably referring to James, Joseph, Simon, and Jude (Matthew 13:55; Mark 6:3; Acts 15). James became a leader of the Early Christian Church (Galatians 1:19; see also Acts 12:17; 15:13; 21:18; 1 Corinthians 15:7; Galatians 2:9, 12) and is probably the author of the Epistle of James. Jude, author of the last epistle of the New Testament is probably another one of Jesus’s brothers (Jude 1:1).
4. See Roy E. Ciampa and Brian S. Rosner, *The First Letter to the Corinthians* (Grand Rapids; Cambridge: Eerdmans, 2010), pp. 410, 411. Also, Paul Gardner, *1 Corinthians* (Grand Rapids: Zondervan, 2018), p. 397.
5. The firstfruits (Leviticus 23:20; Numbers 18:12; Deuteronomy 18:4) and a portion of certain sacrifices belonged to the priests (for example, Leviticus 6:14–18; 7:6, 8–10, 14, 28–36; 10:17; etc.). Regarding the distinction between Levites and priests in this passage, see Ciampa and Rosner, *The First Letter to the Corinthians*, p. 412.
6. Leviticus 27:30–33 and Numbers 18:20–32. The second tithe mentioned in Deuteronomy 12, 14, 26, particularly the one in the third and sixth year also benefitted the Levites (Leviticus 23:20; Numbers 18:12; Deuteronomy 18:4).
7. That is what the expression “even so” or “in the same way” in 1 Corinthians 9:14 implies.
8. See analysis in Gardner, *1 Corinthians*, p. 399; Mark Taylor, *1 Corinthians* (Nashville: B&H Publishing Group, 2014), p. 216.
9. Ciampa and Rosner, *The First Letter to the Corinthians*, p. 412.
10. Frederick W. Danker, Walter Bauer, William F. Arndt, and F. Wilbur Gingrich, *Greek-English Lexicon of the New Testament and Other Early Christian Literature*, 3<sup>rd</sup> ed. (Chicago: University of Chicago Press, 2000), p. 237.
11. Lukas Vischer, *Tithing in the Early Church*, Historical Series 3 (Philadelphia: Fortress, 1966), p. 12.
12. Chrysostom, *Hom. Eph. 2; Hom. Gen. 54*; quoted in Vischer, *Tithing in the Early Church*, p. 16.

# 4

## Where Should We Return Our Tithes?





“Nehemiah made  
a covenant  
with the people,  
and they promised  
**to bring their offerings  
and tithes to**  
the temple storerooms.”



THE PROPHET MALACHI urged people to take all their tithes to the storehouse. As we know, storehouse means warehouse or granary. To what warehouse or granary is the prophet referring?

The temple Solomon built had several chambers and rooms (1 Kings 6:1–10). Those rooms became the tithe storehouse. In Genesis, we find that Abraham acknowledged Melchizedek as the storehouse God had appointed for returning tithes. When God’s people came out of Egypt, the Lord chose the tribe of Levi to be in charge of receiving all the people’s tithes (Num. 18:20). The Pentateuch suggests that, after the children of Israel were established in Canaan, tithes were to be gathered in the forty-eight cities that had been specifically designated for this, and which were dispersed throughout the Israelite territory (Num. 35:6). Then, the Levites probably took a tenth of the tithes to the main sanctuary for it to be distributed among the priests in fulfillment of the instructions found in Numbers 18:25–32.

During Hezekiah’s reform, people brought their tithes directly to the main sanctuary. It is unclear whether that entailed only the Levites’s tithe, the people’s second tithe, and the offerings people gave priests according to the instructions in

Leviticus 27, Numbers 18, and Deuteronomy 12, 15, and 26, or if because of apostasy and disorganized worship during Ahaz's reign, all tithes in general were brought to the temple.

The text states the following:

“Moreover he commanded the people who dwelt in Jerusalem to contribute support for the priests and the Levites, that they might devote themselves to the Law of the Lord. As soon as the commandment was circulated, the children of Israel brought in abundance the firstfruits of grain and wine, oil and honey, and of all the produce of the field; and they brought in abundantly the tithe of everything.

And the children of Israel and Judah, who dwelt in the cities of Judah, brought the tithe of oxen and sheep; also the tithe of holy things which were consecrated to the Lord their God they laid in heaps.

In the third month they began laying them in heaps, and they finished in the seventh month. And when Hezekiah and the leaders came and saw the heaps, they blessed the Lord and His people Israel. Then Hezekiah questioned the priests and the Levites concerning the heaps. And Azariah the chief priest, from the house of Zadok, answered him and said, ‘Since the people began to bring the offerings into the house of the Lord, we have had enough to eat and have plenty left, for the Lord has blessed His people; and what is left is this great abundance.’

Now Hezekiah commanded them to prepare rooms in the house of the Lord, and they prepared them. Then they faithfully brought in the offerings, the tithes, and the dedicated things; Cononiah the Levite had charge of them, and Shimei his brother was the next. Jehiel, Azariah, Nahath, Asahel, Jerimoth, Jozabad, Eliel, Ismachiah, Mahath, and Benaiah were overseers under the hand of Cononiah and Shimei his brother, at the commandment of Hezekiah the king and Azariah the ruler of the house of God” (2 Chron. 31:4–13).

Here we see how the temple storerooms were made ready to receive tithes. All the inhabitants of Judah and Israel took their tithes to those storerooms.



## NEHEMIAH AND MALACHI'S STOREHOUSE

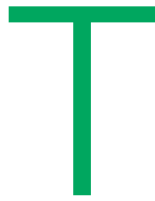
In Nehemiah's days we find the same practice. Tithes were stored in the temple chambers that had been appointed for that purpose. Nehemiah made a covenant with the people, and they promised to bring their offerings and tithes to the temple storerooms (Neh. 10:35–39). Nehemiah 10:37, 38 explains that tithes were given to the Levites in their cities and the Levites brought a tenth of the tithes to the temple. In this way, tithes were received and managed in the towns where Levites lived. Nehemiah 10:37, 38 also explains that a priest supervised the reception and management of tithes in Levite cities.

Nehemiah 12:44 mentions how certain appointed people brought “the portions specified by the Law for the priests and Levites” to the temple. Those “portions” probably included a tenth of the tithes the Levites had received and the firstfruits meant for the priests. They also probably included tithes appointed to the Levites who worked in the temple in Jerusalem, as Nehemiah 12:47 indicates. This arrangement is similar to the one found in Nehemiah 13:5. In brief, Nehemiah 10, 12, and 13 suggest that Nehemiah was very careful in following the instructions given in Leviticus 27, Numbers 18, and Deuteronomy 12, 14, and 26.

What we have mentioned is in harmony with the message of Malachi, who very likely exercised his ministry around the same time as Nehemiah. Malachi openly asked the people to bring their tithes to the storehouse; that is, the temple chambers that had been appointed by Nehemiah for that purpose (Neh. 10:39).

A very important thing about all these regulations is that it is undeniable that tithes were collected and managed in a careful and responsible way. Both in Hezekiah and Nehemiah's days, there were trustworthy people who had been especially appointed to manage tithes. Thus, tithes were prevented from being used in an illegitimate and improper way, or from being distributed unfairly and disproportionately among the Levites.

The system prevented a Levite from taking whatever he wanted from the tithes he collected from the people and then sending the leftovers to the storehouse. In fact, Levites did not receive tithes in



**he New Testament** is very clear: the “house of God” is the church of the living God.

private; instead a priest had to be present when tithes were received. Nehemiah 10:38 says, “And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes.”

God is a God of order and it is explicitly revealed in the way the holy things of the children of Israel were managed.

We find, then, that there was an organized management system that included a regional collection and management network, and the forwarding of tithes and offerings destined for priests in the main sanctuary. This system sought to guarantee fair management of divine resources. Therefore, Malachi’s storehouse is the temple storerooms mentioned in Nehemiah 10:39.

### **TO WHAT “HOUSE” DOES MALACHI REFER?**

There are those who think the expression “that there may be food in My house” refers to the local church. In the Old Testament, “house” not only means a building but also a family, a group of people who were under a patriarch’s leadership. That is why Noah received the command: “Come into the ark, you and all your household” (Gen. 7:1). Of course it did not refer to a building, but rather a family. We are told of Abraham: “For I have known him, in order that he may command his children and his household after him, that they keep the way of the Lord” (Gen. 18:19). A household did not only include children but also other people who depended on the patriarch. The Bible constantly refers to God’s people as the “house of Judah” (2 Sam. 2:7), and the “house of Israel” (2 Sam. 1:12), and the “house of Jacob” (Jer. 2:5, 6).

The New Testament is very clear: the “house of God” is the church of the living God. Paul told Timothy: “But if I am delayed, I write so

that you may know how you ought to conduct yourself in the house of God, which is the church of the living God, the pillar and ground of the truth” (1 Tim. 3:15). Hebrews 3:6 says that we are the house of Christ: “But Christ as a Son over His own house, whose house we are if we hold fast the confidence and the rejoicing of the hope firm to the end.” 1 Peter 2:5 adds that we are “living stones” who should be built up a “spiritual house.” 1 Peter 4:17 is in tune with this thought by stating, “For the time has come for judgment to begin at the house of God; and if it begins with us first, what will be the end of those who do not obey the gospel of God?” Again, this passage emphasizes the idea that the body of believers is God’s house.

It is very interesting that the Early Church did not call local gathering places the house of God. They always referred to those places of worship as the “church that is in so and so’s house” (Rom. 16:5; 1 Cor. 16:19; Philem. 1:2). In other words, the New Testament wants to emphasize the idea that God’s church in the world is one and not many (John 10:16).

God is not leading a church here and another one there; He has one “house,” one church, which is the body of Christ, and it includes the whole world. When Malachi says “that there may be food in My house,” he is not referring to the local church, but to the body of Christ that is found throughout the whole world. The local church, when understood as an autonomous and independent entity, is not God’s house. On the contrary, God’s house is a global or worldwide institution. The local church is only a local manifestation of God’s universal house.

In the Adventist system, the local church is not the storehouse. Tithes received by a local church are sent as a whole to the Conference or Mission, which functions as a storehouse. This Adventist practice is in full agreement with biblical principles as well as Ellen G. White’s writings. According to the biblical system, tithes were received in Levitical cities where there was a priest who supervised the receiving of tithes (Neh. 10:37, 38).

The Levites did not receive tithes individually, instead its reception was supervised in Levite cities. The reform in Hezekiah’s days presents an

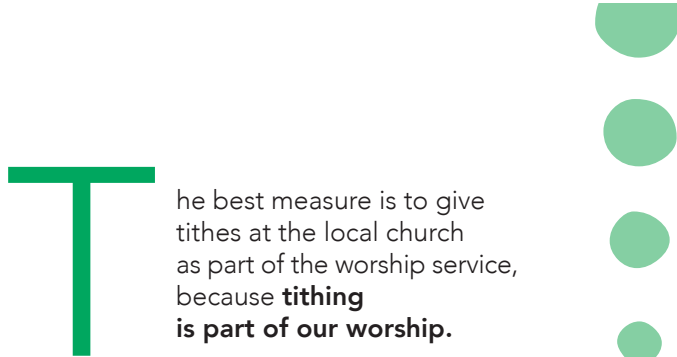
example of careful management of tithes. Hezekiah established teams that distributed tithes among the Levites and priests in their cities by following the law of Moses and also checking records of priests and Levites, their ages, roles, and families (2 Chron. 31:11–19). It is interesting to note that the text emphasizes that those who had been appointed faithfully distributed “allotments to their brethren by divisions, to the great as well as the small” (v. 15). Likewise, distributing tithes through the Conference ensures that every worker receives a fair and adequate salary; thus preventing pastors of richer and bigger churches from receiving more than those who serve in smaller or poorer ones.

In several instances, Ellen G. White warns that the local church or local pastor should not withhold tithes or decide how they will be used. According to Ellen White, the local field is the storehouse where tithes are to be deposited.<sup>1</sup> That makes sense because Conferences distribute tithes by paying pastors their salaries. This allows for its even distribution. The Conference sends a tenth of the tithe to higher organizations following the biblical principle of the Levite’s tithe in Numbers 18:25–32.

**HOW SHOULD WE RETURN  
TITHES NOWADAYS?  
IS IT RIGHT TO TITHE ONLINE?**

God’s children have returned their tithes in different ways. Abraham, for instance, gave his tithes directly to Melchizedek, the priest, when the battle to liberate his nephew ended. During their time in the desert, the Israelites took their tithes directly to the sanctuary, but they probably did not do it on Sabbath or during religious gatherings. In those days, tithing entailed carrying grains and fruits, taking cattle so it could pass “under the rod” so the priest could inspect it, in other words, count it to determine the tithe (Lev. 27:30–33).

When Israel entered the Promised Land, the way in which tithes were returned changed. Tithes began to be given to the Levites, in their cities, and the Levites took a tenth of the tithe to the temple in Jerusalem; however, the firstfruits, which were for the priests, were taken directly to the temple in Jerusalem (Neh. 10:35–39).



The best measure is to give tithes at the local church as part of the worship service, because **tithing is part of our worship.**

Great care was taken in this process because priests were assigned to be with the Levites while they received tithes in their cities (v. 38). The principle is that tithes are given to God through a careful and organized process.

Nowadays, the great majority of church members receive their income in the form of money. When it comes to tithing, the best measure is to give tithes at the local church as part of the worship service, because tithing is part of our worship. The process is organized and is designed to protect both the gathering as well as the handling of tithes.

There are circumstances that may require a different process. For instance, because of my responsibilities as a pastor and Theology professor, I have had to spend most Sabbaths outside my local church, preaching and teaching in other churches. I realized that my tithes would accumulate until I had a chance to take them to my local church. Thankfully, the church has established an electronic system to deposit tithes online, in my church's account. This system has been a blessing for me. As soon as I receive my paycheck, I transfer the tithe and keep the receipt. When I attend worship at my local church, I bring my receipts, put them in a tithe envelope, and give them as an act of worship.

Other circumstances may require an alternative tithe collection process. For instance, natural disasters and pandemics may interrupt holding regular worship services at church. In those cases, churches may establish a tithe collection system that is organized and that protects its use.

## CAN WE USE OUR TITHES TO HELP THE POOR?

God has always taken special care of the poor, the widows, and the orphans, and He wants His people to take that same interest in them. James 1:27 says, “Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world.”

In the laws found in Leviticus, God made ample provision for the poor. First, every Israelite was asked not to glean or gather the fruit that fell from their vines during the harvest, because it was meant for the poor (Lev. 19:10). Ruth and Naomi made use of that legislation in order to survive. Furthermore, the harvest was not to be gathered on the seventh year, because it was to be entirely left for the poor and the beasts of the field (Exod. 23:10, 11). The Year of Jubilee had a special meaning for the poor because their debts were cancelled that year, all possessions were returned to their original owners, slaves and servants were freed (Lev. 25).

Furthermore, God forbade lending money to the poor for usury or for gain (Lev. 25:35–37). On the other hand, the Lord had appointed the nearest relative as a redeemer for the poor, whether to redeem them from slavery or to redeem their inheritance (Lev. 25).

As we mentioned in chapter 2, God had set aside the second tithe of the third year for the poor and the Levites. In the Old Testament, the first tithe was not used for the poor. Nevertheless, God’s people had the responsibility to assist their poor brethren.

## THE NEW TESTAMENT AND TENDING TO THE POOR

The New Testament chronicles a great interest in caring for the poor. In fact, the Early Church had to make decisions in order to meet the needs of a great many poor. Paul’s offering for the poor at the church in Jerusalem is an example of that.

Paul promoted the collection of that special offering in several of his letters (Rom. 15:25–28; 1 Cor. 16:1–4; 2 Cor. 8, 9). New Testament writings allow us to see very clearly that there were many poor

people at the church in Jerusalem (Acts 4:32; 5:4; 6:1; 11:29, 30; Gal. 2:10; James 2:2). The church had suffered a terrible persecution, and it is possible that many of its members became poor when they converted to Christianity. As if that were not enough, famine had struck the region (Acts 11:28).

The offering Paul promoted was a free-will offering and did not require a specific amount or percentage. That offering did not refer to tithes. In fact, it was never called tithe (*dekaté*).

According to Acts 2:44, the members of the apostolic church had “all things in common.” As needs came up, they would sell some of their properties to meet the needs of others (Acts 4:34, 35). Keep in mind that the church in Jerusalem had many poor members.

Acts 4 and 5 mention two examples of such cases: The case of Barnabas and the case of Ananias and Sapphira. Here we find certain characteristics of these offerings that were presented to the Lord and were meant for the poor. First, they were free-will donations. Second, an entire property or part of it could be donated. A system had been established to manage that offering. The offering is not called *dekaté*, because it was not a tithe, and it could not be one because it was free-will and was not related to a specific percentage.

Acts 11:27–30 mentions a special offering that the church in Antioch sent to Jerusalem. That offering was in direct response to the prophet Agabus’s indication that there would be a famine in Palestine. Everyone gave what they could, and they chose Paul and Barnabas to take that offering to Jerusalem. Once again, the word *dekaté* is not used, and it is a free-will offering where a specific percentage is not specified.

Ellen White is very clear on the matter: “The tithe is set apart for a special use. It is not to be regarded as a poor fund. It is to be especially devoted to the support of those who are bearing God’s message to the world; and it should not be diverted from this purpose.”—*Counsels on Stewardship*, ch. 21, p. 103.

I believe that as Christians we have a special calling to help those with fewer resources than us and we should support them; however, let us not take from the tithe which is not ours in order to help them.

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## TO SUM UP

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In this chapter we have seen relevant aspects regarding what the Bible says about the nature and use of tithes. Here are some key concepts:

- The prophet Malachi urged the people to take all the tithes to the storehouse. As we know, storehouse means warehouse or granary.
- The storehouse was the name given to the temple chambers that had been appointed for gathering tithes (Neh. 10:39).
- It is undeniable that tithes were carefully and responsibly collected and gathered. In Hezekiah as well as Nehemiah's days, there were trustworthy people who had been specifically appointed to manage tithes.
- The Levites did not receive tithes in private, instead a priest had to be present when tithes were received. Nehemiah 10:38 says, "And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes."
- God is not leading one church here and another one there, He has a "house," a church, which is the body of Christ that is found throughout the whole world.
- In the Adventist system, the tithes received by the local church are sent in their entirety to the Conference or Mission, which functions as the storehouse.
- Although the church has the sacred duty to help those in need, tithes are not to be used as if they were a fund to tend to the poor. Paul's example teaches us that those in need should be helped with offering funds.



## STUDY GUIDE

1. What does the word storehouse mean? (p. 55).

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2. How many cities were appointed to gather tithes after the children of Israel were established in Canaan? (p. 55).

- a) 24
- b) 48
- c) 40

3. Fill in the blanks: "Nehemiah 10:37, 38 explains that tithes were given to the \_\_\_\_\_ in their \_\_\_\_\_ and the Levites brought a tenth of the tithes \_\_\_\_\_. In this way, tithes were received and managed in the towns where Levites lived." (p. 57).

4. According to Nehemiah 10:38, the Levites did not receive tithes in private because the presence of a priest was required to make it a legitimate transaction. How important is it that it was ordained that way? (pp. 57, 58). \_\_\_\_\_

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5. Indicate whether the statement is true or false: "It is very interesting that the Early Church did not call local meeting places the 'house of God.' " (p. 59).

- a) True
- b) False

6. The expression “that there may be food in My house” represents more than a local context. What does the expression refer to in a broader sense? (p. 58). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. 2 Chronicles 31:15 emphasizes the order in which tithes were faithfully distributed: “allotments to their brethren by divisions, to the great as well as the small.” How is that order found in the Adventist Church and what role does the Conference or Mission play in it? (p. 60). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. In the Old Testament, the first tithe was not used for the poor. What special care or provisions were taken to meet the needs of the poor? (p. 62). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. To tend to the needs of the poor, Paul promoted: (p. 62).

- a) The collection of a special offering
- b) Using a reasonable amount of tithes
- c) A specific amount of individual income

10. What did Ellen White say about the use of tithes in regard to the poor? (p. 63). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

—*Counsels on Stewardship*, ch. 21, p. 103.





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1. *Testimonies for the Church*, vol. 9, ch. 30, pp. 247, 248. Also, *Manuscript Releases*, vol. 7, p. 366; vol. 19, p. 376, and Christian Varela, «La casa del tesoro: En busca del alfolí de Dios», *El señorío de Cristo y la mayordomía cristiana: Aspectos bíblicos, teológicos y prácticos*. Ed. Benjamín Rojas y Cristian González. Lima, Perú: Editorial Universidad Peruana Unión, 2016), pp. 55, 56.

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# The Tithe in Ellen G. White's Writings and Early Adventism





“I pay my tithes  
**gladly and freely,**  
saying, as did David,  
‘Of thine own  
have we given thee.’ ”  
—*Pastoral Ministry*,  
ch. 46, p. 260.

ACCORDING TO ELLEN G. WHITE, “The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work.”—*Counsels on Stewardship*, ch. 19, p. 93.

To Ellen White, the phrase “gospel laborers” who ought to be paid for by tithes, includes:<sup>1</sup>

1. Pastors (*Gospel Workers*, sec. 6, p. 226)
2. Ministers’ wives who work in the same line of work as their husbands (*Manuscript Releases*, vol. 5, p. 323)
3. Institutions that play an active role in proclaiming the gospel (*Testimonies for the Church*, vol. 4, ch. 40, p. 464).
4. Bible teachers in our educational institutions (*Counsels on Stewardship*, ch. 21, p. 103; *Manuscript Releases*, vol. 1, p. 189).
5. Workers in needy mission fields (*Manuscript Releases*, vol. 1, p. 182).
6. Medical ministers (*Medical Ministry*, sec. 23, p. 245).
7. Retired ministers and their families (*Manuscript Releases*, vol. 1, 189).

She pointed out that certain religious and humanitarian activities, “though good in themselves, are not the object to which the Lord has said that the tithe should be applied.” They include:<sup>2</sup>

1. Care of the poor, the sick, and the aged (*Counsels on Stewardship*, ch. 21, p. 103).

2. Education of needy students (*Daughters of God*, p. 257).
3. Operating and other school expenses (*Testimonies for the Church*, vol. 9, p. 248).
4. Salaries for canvassers who make money through commissions on their book sales (*Testimonies for the Church*, vol. 9, p. 248).
5. Regular local church operating expenses (*Counsels on Stewardship*, ch. 21, p. 103).
6. Church or institutional buildings such as schools, hospitals, and publishing houses (*Manuscript Releases*, vol. 1, p. 191).

Ellen G. White emphasized the sacred nature of tithes and the seriousness of diverting funds from directly supporting the gospel ministry.<sup>3</sup> Expenses for other activities should be covered by free-will offerings and not tithes. At times Ellen White used the expression “second tithe” as a synonym for offerings. But she did not confuse the “second tithe” with regular tithes.

### **DID ELLEN G. WHITE GIVE HER TITHES TO INDEPENDENT MINISTRIES?**

In an effort to justify asking for and receiving tithes from Adventist members, some independent ministries have defended their practice based on the premise that in the early part of the last century, Ellen White used part of her tithes to help black or white ministers—mostly in Southern states—who were in need, many of them being retired.

First of all, we should acknowledge that Ellen G. White carefully and faithfully returned her tithes. In 1890, she affirmed: “I pay my tithes gladly and freely, saying, as did David, ‘Of thine own have we given thee.’”—*Pastoral Ministry*, ch. 46, p. 260.<sup>4</sup>

Stating that she used to divert her tithes from the organization’s treasury implies having great lack of knowledge of her teachings about tithes. Those who tend to affirm that because tithes are supposedly being mismanaged by the organization they should therefore send it to other ministries, would do well to read the following two statements made by the Lord’s messenger:

“The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work. For a long time the Lord has been robbed because there are those who do not realize that the tithe is God’s reserved portion. 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.”—*Counsels on Stewardship*, ch. 19, p. 93.

“Unworthy ministers may receive some of the means thus raised, but dare any one, because of this, withhold from the treasury, and brave the curse of God? I dare not. I pay my tithes gladly and freely. . . .

If the Conference business is not managed according to the order of the Lord, that is the sin of the erring ones. The Lord will not hold you responsible for it, if you do what you can to correct the evil. But do not commit sin yourselves by withholding from God his own property.”—*Pastoral Ministry*, ch. 46, p. 260.

It is true that there were times in which Ellen White did not return her tithes to the church treasury, but she used those tithes to help ministers who were experiencing needs similar to what she and her husband had gone through at the beginning of their ministry. She told William, her youngest son:

“The Lord has shown me that the experience which your father and I have passed through in poverty and deprivation, in the early days of our work, has given to me a keen appreciation and sympathy for others who are passing through similar experiences of want and suffering. And where I see workers in this cause that have been true and loyal to the work, who are left to suffer, it is my duty to speak in their behalf. If this does not move the brethren to help them, then I must help them, even if I am obliged to use a portion of my tithe in doing so.”<sup>5</sup>



nd where I see workers in this cause that have been true and loyal to the work, who are left to suffer, it is my duty to speak in their behalf.



Her son, W. C. White, pointed out many times that the Conferences responded to her requests and provided the help that was needed. But in some cases in which the Conference did not have resources or workers were not duly appreciated, she would tell her bookkeeper: “Send help as soon as you can, and if necessary take it from my tithe.”<sup>6</sup>

In the early 1900’s a controversy arose due to one of these exceptional cases. Elder Watson, who was president of the Colorado Conference, complained that a representative from the Southern Missionary Society had asked for funds for a mission project. The representative had collected four hundred dollars in a single church, part of which was tithe money. Worried about the situation, Elder Watson was on the verge of making public this violation of denominational protocol.

On January 22, 1905, Ellen White wrote Elder Watson urging him to “remain calm” about the matter. She mentioned that on certain occasions she had used part of her own tithes, as well as some other people’s tithes, to help certain individuals whom God had shown her were in dire financial need. Below, I quote part of her letter.

“**It has been presented to me** for years that my tithe was to be appropriated by myself to aid the white and colored ministers **who were neglected** and did not receive sufficient properly to support their families. When my attention was called to **aged ministers**, white or black, it was my special duty to investigate into their necessities and supply their needs. This was to be **my special work**, and I have done this in a number of cases. No man should give notoriety to the fact that **in special cases** the tithe is used in that way. . . .

I have myself appropriated my tithe to the most needy cases brought to my notice. I have been instructed to do this, and as the money is



not withheld from the Lord's treasury, it is not a matter that should be commented upon, for it will necessitate my making known these matters, which I do not desire to do, because it is not best."

Ellen White ended her letter by saying:

"I send this matter to you so that you shall not make a mistake. Circumstances alter cases. I would not advise that anyone should make a practice of gathering up tithe money. But for years there have now and then been persons who have lost confidence in the appropriation of the tithe who have placed their tithe in my hands, and said that if I did not take it they would themselves appropriate it to the families of the most needy ministers they could find. I have taken the money, given a receipt for it, and told them how it was appropriated.

I write this to you so that you shall keep cool and not become stirred up and give publicity to this matter, lest many more shall follow their example."<sup>7</sup>

If we consider this letter carefully, we will find a number of very important factors:

1. Money was not taken "from the Lord's treasury," because it was always used to sustain ministers of the Adventist Church, employees of the Southern Missionary Society who held missionary credentials from the General Conference, or were retired ministers who held "honorary" credentials.
2. Ellen G. White was directly instructed by God to help certain black and white ministers who were in need.
3. Their situation was unique, and she emphasized this by using expressions such as "my special work" and "special cases."
4. She provided this special help to ministers after bringing the matter to the church's attention, and when the Conference could not or did not consider it necessary to do so.
5. Ellen G. White did not want the matter to be made public, so it would not be taken as a precedent or an example, because God had specifically given her instructions, and not other people.
6. Furthermore, she clearly stated: "I would not advise that anyone should make a practice of gathering up tithe money."

In those days, workers who were not in active service were not paid an organizational retirement, or a federal retirement pension (called Social Security in the United States).

If someone solicits our tithes to be used outside regular church channels, I believe we should ask them:

1. Has God directly asked you (as he asked Ellen White) to collect tithes and to use them according to your own criteria?
2. Does the same situation that made Ellen G. White's special work in favor of abandoned ministers necessary exist today?
3. If today's situation is the same as in 1905, did you contact church officials like Ellen G. White did to notify them of those needs?
4. Are you using tithe money to help retired Adventist pastors who are in dire need?

In 1911, the Lord's Messenger stated in writing to a gentleman who had sent her his tithes so she could manage them: "You ask if I will accept tithe from you and use it in the cause of God where most needed. In reply I will say that I shall not refuse to do this, but at the same time I will tell you that there is a better way. It is better to put confidence in the ministers of the conference where you live and in the officers of the church where you worship."<sup>8</sup>

### **HOW DID THE ADVENTIST CHURCH'S TITHE AND OFFERING MANAGEMENT SYSTEM ORIGINATE?**

Two years before the General Conference was organized, a small group of leaders and believers met in Battle Creek, between April 26 and 29, 1861, to make preparations to legally incorporate the Publishing Association. Before they met, many members had already felt the time had come for the church to become organized. (By the way, there were many who opposed a formal organization of the church). Thus, during the publishing meeting it was voted that nine ministers would write an article on the matter in the *Review and Herald*.

The result was a carefully written article that was published with the title "Organization." It was signed by J. H. Waggoner, Joseph Bates, James White, J. B. Frisbie, J. N. Loughborough, M. E. Cornell,

E. W. Shortridge, Moses Hull, and John Byington. The article established the basic principles that have guided the denomination ever since. Its authors proposed: 1) a more complete organization of local churches; 2) more adequate organization of “State Conferences,” to issue ministerial credentials; and 3) holding “general conference sessions” which would be “totally worthy of that name,” to represent the will of all the churches. The article appeared in the *Review and Herald* on June 11, 1861.

Local churches would appoint elders and deacons. Conferences would authorize ministerial licenses for preachers, pastors' salaries, church property titles, and receive tithes. The General Conference would be made up of delegates from every Conference and would reflect the will and thought of all the churches.

In October 1861, the first Conference of the future Seventh-day Adventist Church was organized: the Michigan Conference. One of the first issues the new Conference addressed was the establishment of a salary for ministers. The Conference also issued credentials that were to be renewed annually.

Two years later, in 1863, the General Conference was organized. In that same meeting, a model of a constitution for Conferences was drafted. Article III of the model constitution stated that funds would be collected through the plan of systematic benevolence and other offerings, and would be regularly reported to the local Conference treasurer. This article points out that our pioneers had in mind that the source of financial resources for local Conferences would be the members who comprised churches in that field. Thus, tithes and other offerings would constitute the Conference's financial basis. Those funds would be used to support ministerial and missionary work.

The work of the General Conference was financed at first by irregular contributions from local Conferences. But in 1878, the General Conference committee recommended that Conferences pay a tenth of their income to the General Conference. Later, when Unions were established in 1901, Conferences paid a tenth of their income to the Unions, which in turn paid a tenth of their income to the General Conference.

We should not overlook the fact that local churches did not employ or pay ministers. Nor did they issue credentials and licenses. Local Conferences were the ones that took on those responsibilities. Currently, local churches are not legal entities, but local Conferences are. Churches unite to form a Conference that will serve their legal needs as a lawfully acknowledged entity which employs and supervises ministers, pays their salary, and collects tithes and offerings from churches to be used to finance evangelistic efforts. Since they have no legal status, local churches delegated the responsibility of employing ministers to local Conferences.

By adopting this financial system, a small group of believers built the necessary financial foundation to support the miraculous development of our church, making it one of the most remarkable missionary movements in modern days. This fact is based on the biblical principle of returning a full tithe.

This system allows the church to protect itself against several evils. First, it ensures a fair and even distribution to ministers. Those who pastor a large church do not receive more money than those who pastor a small church. Additionally, just as it was done in ancient Israel, administrators are appointed by the community of churches at their quadrennial session to care for and manage church funds.

Second, as we have mentioned, this system allowed the worldwide evangelistic program to grow and be maintained. We could say that “there is food in the house of God” (the worldwide body of believers).

The most wonderful thing about it all is that the church’s financial system is not based on human strategies and ideas, but on solid biblical principles. The same tithe local Conferences pay to Unions, which in turn pay a tithe to the General Conference, was foreseen in the tithe the Levites themselves paid to support priests.

## TO SUM UP

It would be useful for us to bear in mind the following key ideas that have been presented in this chapter:

- Ellen G. White's writings portray tithes as sacred money, which belongs to God and should be used according to the principles the Lord has outlined in His Word.
- Although it is the church's duty to make plans to help the poor, the needy, and the sick, under no circumstances should tithes be used for such ends.
- Ellen G. White did not give her tithes to independent ministries. She received direct instruction from God to use tithes to help pastors who were not receiving enough money to meet their basic needs.
- In the Adventist church, tithes are managed by Conferences.
- The church's financial system is not based on human strategies and ideas, but on solid biblical principles. The same tithes the local Conference pays to the Union, which in turn pays a tithe to the General Conference, was anticipated in the tithe the Levites themselves paid to support the priests.

**STUDY GUIDE**

1. List three of the seven beneficiaries (gospel workers) who, according to Ellen White, can be paid with tithes (p. 69).

1) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Indicate whether the following statements are true or false. Ellen G. White pointed out that certain religious and humanitarian activities, though good in themselves, "are not the object to which the Lord has said that the tithe should be applied." Some of these activities are: (pp. 69, 70).

- a) Pastoring and teaching the Bible at our educational institutions. .... (T) (F)
- b) Taking care of the poor who are sick and elderly.....(T) (F)
- c) Regular local church operating expenses..... (T) (F)

3. According to Ellen G. White, tithe is sacred, and has been reserved by God Himself. It should be taken to His treasury to be used to support: (p. 71).

- a) The poor and needy
- b) The Lord's house
- c) Gospel workers





4. Explain why, although Ellen G. White sometimes devoted her tithes to helping pastors or supporting denominational ministers, that money did not threaten “the Lord’s treasury.” (p. 73).

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5. Why didn’t Ellen White want it to be made publicly known that God had instructed her to use part of her tithes in the “special work” of meeting retired pastors’ needs? (p. 73).

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6. Write down two of the four questions we should ask when someone requests that our tithes be used outside regular church channels. (p. 74).

1) \_\_\_\_\_

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2) \_\_\_\_\_

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7. Within the church structure, who is responsible for employing ministers, supervising them, and paying their salaries? (p. 76).

- a) The local church
- b) The Conference
- c) The Union

8. The article titled "Organization," written by nine Adventist ministers and published in the *Review and Herald* on June 11, 1861, established three basic principles that have guided the denomination since then. Those principles are: (pp. 74, 75).

1) A more thorough organization of local churches.

2) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3) Holding "General Conference Sessions" that would be "totally worthy of that name," to represent the will of all the churches.

9. In what year was the General Conference organized? (p. 75).

- a) 1861
- b) 1863
- c) 1844

10. Fill in the blanks: "The most wonderful thing about it all is that the church's \_\_\_\_\_ system is not based on human strategies and ideas but on \_\_\_\_\_ principles." (p. 76).





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1. Johannes Kovar, "Tithe", *Ellen G. White Encyclopedia*, ed. Denis Fortin, Jerry Moon, Michael W. Campbell, and George R. Knight (Hagerstown, Maryland: Review and Herald, 2014), pp. 840, 841. See also, Robert W. Olson, "Ellen G. White Comments on the Use of Tithe Funds" (found at <https://egwwritings.org>, under the heading "Research Documents").
  2. See Robert W. Olson, "Ellen G. White Comments on the Use of Tithe Funds" (found at <https://egwwritings.org>, under the heading "Research Documents").
  3. Kovar, "Tithe," *Ellen G. White Encyclopedia*, p. 840.
  4. See also, Arthur L. White, "Ellen G. White and the Tithe" (found at <https://egwwritings.org>, under the heading "Research Documents").
  5. Arthur L. White, *Ellen G. White: The Early Elmshaven Years: 1900-1905*, p. 393.
  6. Arthur L. White, "Ellen G. White and the Tithe" (found at <https://egwwritings.org>, under the heading "Research Documents").
  7. Letter 267, 1905, published in Ellen G. White, *Manuscript Releases* (Silver Spring, Maryland: Ellen G. White Estate, 1987), vol. 2, p. 99, 100.
  8. *Manuscript Releases*, vol. 2, p. 101.

# 6

## The Nature and Purpose of Offerings





“In giving up His Son,  
He [God] has  
poured out to us  
all heaven in one gift.”  
—*Steps to Christ*,  
ch. 2, p. 21.



OFFERINGS HAVE a manifold nature; in other words, they are manifested in several ways and serve various purposes. Offerings are manifold because they are our response to God’s grace, which is also manifold (1 Pet. 4:10).

Offerings are, first of all, gifts we give our Creator. It may seem absurd, we might consider it ridiculous, but that is the reality; that’s what they are. Offerings are a gift that a completely dependent creature, who is unable to produce anything on its own, gives the Creator and sovereign of the universe who owns everything. Since it is given voluntarily, giving an offering, both the act in itself and the amount offered, becomes one of our most meaningful worship experiences. Additionally, offerings are perhaps indisputable evidence of the state of our relationship with the Lord.

Why do we give offerings? What can we give God considering He owns everything? If God does not need anything, what can we give Him? What does the Lord do with those offerings?

Although the Bible does not provide details regarding the origin of sacrifices and offerings, it does show that they have been an important part of the relationship between God and humans since the beginning. After Adam and Eve left the Garden of Eden, the first thing the Scriptures do is mention Cain and Abel’s offerings. As soon as he leaves the ark, Noah offers sacrifices to God. The first thing Abraham does in the land of Canaan is build an altar and offer sacrifices. Each milestone, each fundamental main event in the

life of God's people has been accompanied by offerings and sacrifices. In fact, the main milestone, the fundamental event in the history of our world and the universe, is marked by Christ's sacrifice on the cross at Calvary.

The word "offering" is the English translation of at least fourteen words in Hebrew and ten in Greek.<sup>1</sup> The reason for that diversity of words is the fact that there is no single term that can express everything an offering entails. Each term emphasizes a different aspect of the nature or purpose of offerings. Offerings have such depth and breadth of meaning because each of them is an expression that reveals some aspect of Christ's cross, which is the supreme offering, the fundamental gift that makes all genuine offerings possible, and from which offerings proceed.

Following, we will explore the basic aspects of the nature and purpose of offerings in the Bible. We will begin with the main characteristics of offerings, which derive from the main terms used in the Bible to designate them. We will also see what those terms teach us about why and how we should give our offerings.

### OFFERINGS ARE A GIFT

The most used words in the Old Testament to refer to offerings are *minhah* and *qorban*, which mean "gift, tribute."<sup>2</sup> In the New Testament the words are *doron* and *prosfora*, which mean "gift" and "something given voluntarily" respectively.<sup>3</sup> An offering is, therefore, a gift we give to God.

There are several reasons why we give gifts, but their basic purpose is to show love or devotion and to also begin or strengthen an affable relationship with others.

Gifts have great symbolic value. A gift sometimes *represents the giver*. The purpose of this kind of gift is for those who receive it to remember the person who gave it to them. In that case, gifts are intimately related to offerors, their accomplishments, products, work, or an essential trait of the giver. These gifts may symbolize a person's desire to offer him or herself as a gift.

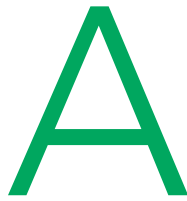
A gift can also *represent the giver's knowledge of the one receiving the gift and their interest in them*. Those gifts are very carefully chosen. They are the result of having carefully observed the receiver and his or her needs. Their purpose is to communicate not only affection and appreciation to the one receiving the gift, but to also stir up the personal interest of the person receiving it. Finally, some gifts *symbolize a special occasion*. Their purpose is to bring to mind a meaningful event to be celebrated or remembered. Those gifts encourage reflection, celebration, or gratitude.

The highly symbolic value of gifts means that not all gifts are acceptable. In fact, some gifts are offensive. A gift chosen with lack of care communicates lack of interest. The absence of a gift may communicate a nonexistent relationship. A defective gift, or a gift given by obligation, communicates indifference and may even mean rejection or disdain.

Our offerings tell God what we feel for Him. Tithes express our acknowledgement that God is our Lord, the Owner and Creator of all things. On the other hand, offerings express our affection and devotion toward God as our Father, who deeply loves us, leads and protects us, and is personally interested in us. Tithes belong to the realm of duty; offerings, to the realm of love.

That is why God does not accept every offering. For instance, He rejected Cain's offering (Gen 4:1–7). Cain and Abel had been instructed regarding the meaning of sacrifices and they knew that sacrificing a lamb meant acknowledging that they had sinned and accepting Jesus as the Lamb of God who takes away the sin of the world (Gen. 3:15; Isa. 53, John 1:29). When Cain decided to offer the best fruits of the earth, he rejected his condition as a sinner and the promise of redemption through Jesus Christ. His offering was a subtle reproach against God for having driven his parents out of Eden.<sup>5</sup>

Likewise, when the children of Israel disregarded the Lord's commandments, He rejected their offerings and considered them an abomination (Amos 5:22; Isa 1:13). When they brought defective offerings to God—in other words, sick, blind, or lame animals—



tribute has a unique nature:  
**it should be offered freely**  
for it to have true value.



He considered it an insult (Mal. 1:6–11). In the same way, when someone gives their offerings by obligation, or grudgingly, they sadden and insult God (2 Cor. 9:7).

### OFFERINGS ARE A TRIBUTE

The word *minhah* (“offering”) also means “tribute.” For example, 2 Kings 17:3 uses that word to refer to the tribute Hoshea paid Shalmaneser, King of Assyria.<sup>6</sup> The meaning “tribute” seems to be the opposite of “gift.” A tribute is, after all, a contribution imposed by a stronger nation over a weaker one. A tribute, in that sense, is not voluntary, nor motivated by gratitude, nor an expression of love or devotion, but is instead used as a euphemism; in other words, as a pleasant way of referring to a painful or humiliating reality.

The concept of “tribute,” however, is not necessarily negative or opposite to “gift.”<sup>7</sup> For instance, when the children of Israel asked for a king, and God chose Saul, the people’s leaders brought Saul a “gift” (*minhah*). Those presents were not gifts, but rather tributes whose purpose was to express respect, gratitude, and admiration. Likewise, the gift we give our mom or dad on Mother’s Day or Father’s Day, can be more than a gift. In most cases, the gift and celebration are probably a tribute to show that person our devotion, love, gratitude, respect, and admiration.

In that sense, a tribute has a unique nature: it should be offered freely for it to have true value. On the other hand, when we do not give a tribute to people who deserve it, we deprive them of something that genuinely belongs to them. Therefore, the most adequate expression is not to “give tribute,” but to “pay tribute,” because the verb “to pay” entails “giving people what they deserve.”<sup>8</sup> When an audience

does not acknowledge a concert players' extraordinary performance by applauding, they are robbing them of the acknowledgement or tribute that belongs to them. Likewise, when children do not offer voluntary and genuine tribute to their parents, they are depriving them of something that belongs to them. In fact, the fifth commandment requires that we "honor" our parents (Exod. 20:12). That is why the law said that nobody was to come before God "empty-handed" (Exod. 23:15; 34:20; Deut. 16:16), and the prophet also proclaims that God was offended when His people did not pay Him the tribute He deserved (Mal. 1:6–10). God explains that His name is great among the nations and that He will receive tribute (*minhah*) from one end of the earth to the other (Mal. 1:11); however, His people have "robbed" Him by grudgingly and reproachfully bringing defective offerings to Him (Mal. 3: 8; cf. 1: 6–10). Our offerings are voluntary, but when we withhold them, we are robbing God of what belongs to Him.

### OFFERINGS ARE A CONTRIBUTION

Another word frequently used to refer to offerings is *terumah*, which means "contribution" (Num. 18:8, 19; Lev. 22:12).<sup>9</sup> *Terumah* probably comes from the root *hifil* of the verb *rum*, which means "to raise, to lift,"<sup>10</sup> and it refers to the act of setting aside a portion and allocating it for a specific purpose. When a believer sets aside a portion of his or her belongings and allocates it to a sacred purpose (for instance, to further God's mission), he or she is consecrating that portion.

A contribution implies the existence of a common fund or collection for a definite purpose. Offerors contribute to that collection because they believe in its purpose, and want to promote it and add their resources to the project. For instance, the children of Israel identified themselves with God's mission by generously giving offerings to build the temple, to the point where they were asked not to bring any more contributions (Exod. 35, 36). This description of offerings takes us beyond an expression of love (a gift) and acknowledgement (a tribute) to one of support. A contribution entails the giver's commitment with God's mission on earth. Offerors are now collaborators

with God, and as partners, not only do they partake of the challenges and difficulties of the divine enterprise, but they also take part in its accomplishments and rewards.

In a similar way, certain offerings or parts of them were described with the word *tenufah*, which means “waved” or “raised offering.”<sup>11</sup> The offering was swung, or raised, toward the altar before being burned.<sup>12</sup> That gesture was an act of consecration. The waved offering was being appointed for a special use.<sup>13</sup> In fact, Numbers 8:11–21 presents the Levites as an offering to God. They had been set aside from among the children of Israel and had been consecrated to God’s service, and now they belonged to Him (v. 14). Levites were the offering the children of Israel had given as a contribution to God’s mission on earth.

### OFFERINGS SYMBOLIZE CHRIST, THE OFFERING PAR EXCELLENCE

The New Testament explains that the sanctuary offerings were a shadow, a foreshadow, or illustration of Christ’s future sacrifice on the cross (John 1:29; Col. 2:16, 17; Heb. 9:11–14; 10:1). The Israelite worship system included different kinds of sacrifices. All those sacrifices illustrated or foreshadowed some aspect of Christ’s sacrifice. A variety of sacrifices were needed because there was no single sacrifice that could illustrate everything the Lord’s sacrifice entails. Let us quickly review the basic characteristics of the main sacrifices and how they foreshadowed Christ’s sacrifice on the cross.

***The burnt offering: a complete offering.*** The first offering Levitical laws explain is the burnt offering, the main sacrifice in the Israelite sanctuary (Lev. 1). Burnt offerings were continually presented, every morning and evening (Num. 28:1–8). Every other sacrifice in the sanctuary was offered in addition to this main sacrifice.<sup>14</sup> The main characteristic of burnt offerings was that animals were completely burned on the altar (Lev. 1:8, 9).<sup>15</sup>

An Israelite could offer an animal from his cattle or sheep (including goats) or also a bird. The animal offered had to be without blemish, because it represented Christ, who was offered “without blemish



to God” (Lev 1:3, 10; Heb. 9:14).<sup>16</sup> The animal was killed and its blood was offered and sprinkled on the altar. The blood represented the animal’s life, which was offered as atonement for the offeror (Lev. 17:11). The sprinkled blood represented Jesus Christ’s life, which He offered to atone for the sins of the human race.<sup>17</sup>

When John describes Jesus as “the Lamb of God who takes away the sin of the world” (John 1:29), he probably had the morning and evening sacrifice in the sanctuary and Isaiah 53:7 in mind, which describes Jesus as a lamb who would be led to the slaughter to redeem us.

The burnt offering pointed to the fact that Jesus would make an unreserved offering at the cross. Christ offered His life for us; He gave it *all* on the cross. But that’s not all, by offering His Son, God also gave everything as a ransom for us. “In giving up His Son, He [God] has poured out to us all heaven in one gift.”—*Steps to Christ*, ch. 2, p. 21.

***The grain offering: an offering of thanksgiving for sustenance.*** In Leviticus 2, the word “oblation” specifically refers to a grain offering.<sup>18</sup> This offering consisted of fine flour,<sup>19</sup> seasoned with salt, on which oil and incense were poured. (Lev. 2:1, 2). This offering could also be presented in the form of cakes baked in an oven or griddle, or in a frying pan (vv. 4, 5). The showbread, which represented the covenant between God and His people, and was changed every Sabbath, was also a grain offering (Exod. 25:30; Lev. 24:5–9). Grain offerings could not be prepared with yeast or honey,<sup>20</sup> which symbolized sin (1 Cor. 5:6–8).

Salt was an important element of the offering, because every sacrifice, including the grain offering and incense, was seasoned with salt (Lev. 2:13; Exod. 30:35). Salt is a preservative, and it represents the permanence of the covenant between God and His people (2 Chron. 13:5). It makes sense, then, that in the New Testament, salt represents that Christian courtesy, which is so essential to human relationships and so important in representing our true worship of God, which is demonstrated in the way we treat others (Mark 9:50; Col. 4:6).

Grain offerings and libations (liquid offerings) were offerings that were added to all the burnt offerings presented to God. Grain offerings


were also part of the sacrifices of which offerors could partake, for instance, peace offerings and freewill offerings (Num. 15:1–16, see below).<sup>21</sup> When an offeror brought a grain offering, he or she acknowledged that God is the One who provides what we need in order to live (Ps. 145:15, 16; Job 12:10; Dan. 5:23; Heb. 1:3).

The grain offering represented Christ, the Living Bread who came down from heaven (John 6:32–63; cf. Matt. 26:26–28). He is the One who sustains our life. Those who give Him the first place in their lives, will have all their needs met, including material needs (Matt. 6:25–33).

**The peace offering: an offering of gratitude and celebration.** Peace offering” is an English translation of the Hebrew word *shelamim*, which is related to *shalom*. *Shalom* means “peace,” but in a certain sense implies much more than the absence of conflict. *Shalom* conveys the idea of “well-being.” The peace offering seeks to thank God for the well-being He has given His children.

This offering, described in Leviticus 3 and 7:11–36, was based on sacrificing an animal of the cattle, sheep or goat herd. It was accompanied by grain offerings in the form of cakes and by libations (Num. 15:1–16). The peace sacrifice was different from other offerings because offerors ate part of the offering. The fat was burned on the altar, as well as a cake and probably part of the drink offering, as the part set aside for God. Blood was sprinkled on the altar for atonement. The priest received another part of the sacrifice, the grain offering, and the libation. The rest of the sacrifice belonged to the offeror to celebrate with friends.

This offering was very meaningful for several reasons. It was a celebration where God, the priest, the offeror, and his or her friends sat down at the same table to celebrate the blessings they had received. This offering could be presented out of gratefulness (Lev. 7:12–15), much like our birthday or graduation celebrations. It could also be a freewill offering or an offering to fulfill a vow (7:16, 21).<sup>22</sup> In the Bible, there are many examples of people who made vows to God (Gen. 28:20–22; 1 Sam. 1:10–12). In fact, the Lord invites the



**T**he peace offering shows us that **our relationship with God** not only includes repenting and seeking forgiveness, but also happiness and celebration.

righteous to call upon Him in the day of trouble and then pay their vows with offerings of thanksgiving (Ps. 50:14, 15).<sup>23</sup> Likewise, the apostle Paul invites us to offer a sacrifice of praise (Heb. 13:15). Freewill offerings are offerings made independently from all other offerings in Israelite worship. They specifically refer to offerings given spontaneously, perhaps because offerors had been moved by God in a special way (Lev. 22:23).

The peace offering shows us that our relationship with God not only includes repenting and seeking forgiveness, but also happiness and celebration. The peace offering also shows us that God wants us to partake of the sacrifice we offer. Christ is our sacrifice, and He asks us to eat of Him. Jesus is the Living Bread who came down from heaven. He who eats of that bread will have everlasting life (John 6:53–56; Matt. 26:26–28).

Freewill and votive offerings also point to Christ's sacrifice on the cross. Hebrews 10:5–10 explains that Jesus offered Himself, voluntarily, to obtain our salvation. The apostle explains that “by that will [the will of the Father and the Son] we have been sanctified through the offering of the body of Jesus Christ once for all” (v. 10).<sup>24</sup> Christ's offering on the cross was a freewill offering, the result of “the good pleasure of His will” (Eph. 1:5). It was also an offering to pay a vow. The apostle Paul says that “God, who cannot lie, promised before time began, but has in due time manifested His word” (Titus 1:2, 3). At one point in eternity, the Father, the Son, and the Holy Spirit entered into a covenant, an oath to save Their creatures. When the time came, They kept Their word. In fact, Jesus is God's Word, or vow, come true (Heb. 6:17–20).

It is very meaningful that God instructed the children of Israel in Deuteronomy 12:17, 18, 14:22–29 and 26:12–19 to set aside a second tithe and use it to celebrate during annual feasts in Jerusalem by presenting peace offerings. The second tithe of the third year was set aside to celebrate with peace offerings in their cities and invite the Levite, the stranger, the widow, and the orphan. Celebration and happiness were very important parts of the relationship between God and His people. These celebrations were inclusive and redemptive because they included the poor and less fortunate.

**The sin offering.** The sin offering is described in Leviticus 4:1–5, 13; 6:24–30. It was not a freewill offering like the one described above, but rather the payment of a debt.<sup>25</sup> When someone broke the commandments, they incurred a debt (Rom. 6:23). The sin offering consisted in sacrificing an animal as a substitute for the sinner's life. Blood was the central element of this offering, because blood represented the animal's life (Lev. 17:11). Blood was applied on the altar of the burnt offering, or inside the sanctuary on the altar of incense and in the area in front of the veil, if it was offered for the priest's or all the people's sin.

Offerors did not partake of the offering, because they could not take from the payment of their own debt. It is important to note, however, that the priest ate a portion of the offering that was made as a sacrifice for sin (Lev. 6:26, 29). This act was very meaningful, because by eating part of the offering, priests carried the offeror's sin (Lev. 10:17). Christ is both the victim and the priest who took on the punishment for our sins (Isa. 53:4–6). By pouring out His blood on the cross, He offered His life as a substitute for ours so that we could live (Rom. 3:21–26).<sup>26</sup> As a priest, He took on our punishment and intercedes for us before the Father.

It is important to note here that only Christ's blood could save humankind from the condemnation of sin. A creature's life could not atone for the sins of all the creatures. Only the life of Him who had created the universe could satisfy the demand of the law. That is why Paul and Peter identify the blood shed by Jesus as the blood of the Lord, Creator and Sovereign of the universe, or the Messiah, whose nature is divine (1 Cor. 11:27; Heb. 9, 10; 13:20; 1 Pet. 1:19).

**The trespass offering.** The trespass offering is described in Leviticus 5:14–19; 7:1–7. This offering was presented by someone who had taken or misused something that belonged to God or someone else. It required that offerors make restitution for what they had taken or misused with an additional amount of twenty percent. After compensating for the damage, offerors had to present an offering for their trespass, to atone for their sin. This offering explains that when we sin against others, it is not enough to restore what we have taken or to compensate for the damage made, because there is a guilt that needs to be atoned. After we have restored what we have taken or misused, or after we have compensated for the damage we have done, Christ is the offering who takes on the guilt we cannot atone. Christ is the Lamb of God who takes away the sin of the world (John 1:29).

This offering was also given when offerors felt they were guilty but did not know the reason why (Lev. 5:17–19). God wants us to understand that Jesus Christ is the offering that forgives even the sins we are unaware of or cannot precisely identify.

**The firstfruits: God is first.** The firstfruit offering is identified by two Hebrew terms.<sup>27</sup> The first is *bikkurim*, which means “the first fruits.” The second is *reshith*, which means “the first fruits,” or also “the best fruits.”<sup>28</sup> The Israelites brought to God the first and best fruits of the land (both of their grain and their fruit, Num. 18:13), of their dough (Ezek. 44:30; Lev. 23:17), wine, oil, honey and even wool (Deut. 18:4). The firstborn men and animals also belonged to God and had to be redeemed (Exod. 13:2–16; Num. 3:12–16). The offering of the firstfruits of barley was offered the day after Sabbath at the Passover Feast (Lev. 23:1–14). Seven weeks later, at the Feast of Pentecost, the firstfruits of the wheat harvest were offered (Exod. 34:22; Num. 28:26). The Feast of Tabernacles represented the end of the harvest (Lev. 23:42, 43). Believers could also take their firstfruits to the sanctuary at other times. Deuteronomy 26:1–11 has precise information for the ceremony in which firstfruits were given, which included an acknowledgment of God’s blessings.

The firstfruit offering symbolizes Christ, who having resurrected became the firstborn of resurrection, “the firstfruits of those who have fallen asleep” (1 Cor. 15:20). Jesus was not the first to have resurrected,

because Moses resurrected before Him (Judas 9). Jesus is the first in the sense that His resurrection makes everybody else's resurrection possible, just as the ripening of the firstfruit announces the coming of the harvest. Jesus is the author and finisher of our faith (Heb. 12:1–4).

Jesus is also the firstfruit in another very important sense. Paul explains that if “the firstfruit is holy, the lump is also holy; and if the root is holy, so are the branches” (Rom. 11:16). In other words, when offerors give God the first and best of their fruit, the other fruits also belong to God and are blessed by Him. Thus, Jesus's consecration as the firstfruit makes the consecration of the rest of the human race possible. God “made us accepted in the Beloved” (Eph. 1:6).

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## TO SUM UP

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There are some key concepts we can highlight from everything we have learned in this chapter:

- Like divine grace, offerings are manifold because they take on different forms and have various purposes. Every offering is a different expression that reveals some aspect of Christ's cross, which is the supreme offering, the fundamental gift that makes every genuine offering possible, and from which every offering comes.
  - Offerings are our gift to God for His love and care.
  - Although the Bible does not explain the origin of sacrifices and offerings, it does show that they have played an important part in the relationship between God and humans from the start.
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## STUDY GUIDE

1. Based on what criteria can it be said that “an offering is first and foremost a gift we give our Creator?” (p. 83).

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2. The word “offering” is the English translation of at least fourteen Hebrew words and ten Greek words. Why is there such diversity of words and what is the supreme offering? (p. 84).

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3. Match each phrase on the left with one on the right: (p. 85).

A	B
Our offerings tell	realm of duty.
Tithes express our acknowledgment that	our affection and devotion to God as our Father.
Offerings express	God is our Lord.
Tithes belong to the	God what we feel for Him.
Offerings belong to the	realm of love.

4. Why is it more appropriate to say “pay tribute,” than to say “give tribute?” (pp. 86, 87).\_\_\_\_\_

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5. True or false? “Levites were the offering the children of Israel had given as a contribution to God’s mission on earth.” (p. 88).

a) True    b) False

6. The New Testament explains that sanctuary offerings were a shadow, in other words, a foreshadow or illustration of: (p. 88).

- a) A contrite and humble heart
- b) Christ's future sacrifice on the cross
- c) An acknowledgment of God's sovereignty
- d) An acknowledgment of our sins

7. List two of the main sacrifices. (pp. 88–94).

1) \_\_\_\_\_  
\_\_\_\_\_

2) \_\_\_\_\_  
\_\_\_\_\_

8. What are the main characteristics of the burnt offering? (pp. 88, 89).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. Why is it important to note that only Christ's blood could save humankind from the condemnation of sin? (p. 92).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. The Israelites brought the first and best fruits of the land to God. (pp. 93, 94).

a) What kind of offering was that?

\_\_\_\_\_  
\_\_\_\_\_

b) How does that offering symbolize Christ? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_





1. The number of Greek or Hebrew terms referring to offerings is difficult to determine and depends in great measure on the Bible version that is being used.
2. Heinz-Josef Fabry, “Qorban,” *Theological Dictionary of the Old Testament*, vol. 13, p. 155.
3. Other terms are *mattan* or *mattanh* (gift, present), in Hebrew. In Greek we also find *dosis* and *doma* (“what is given, gift”), and terms related to that *dōrēma*, *dōrea*, *dōron*, *y dōrean* (“gift, present”).
4. Ellen G. White, *Patriarchs and Prophets*, ch. 5, pp. 71, 72.
5. *Ibid.*, p. 71.
6. There are numerous examples in the Bible; for instance, 2 Sam. 8:2, 6; 1 Kings 4:21; 2 Chron. 17:11; Ps. 72:10; Ezek. 27:15; etc.
7. See *New Oxford American Dictionary*, s.v. “tribute.”
8. *Merriam-Webster Dictionary*, s.v. “pay” (<https://www.merriam-webster.com>).
9. *HALOT*, vol. 4:1788, 1789. It occurs 76 times in the Old Testament; see L. Wächter and T. Seidl, “Terumah,” *Theological Dictionary of the Old Testament*, vol. 15, p. 771.
10. L. Wächter and T. Seidl, “Terumah,” p. 771.
11. Roy Gane, *Leviticus, Numbers, The NIV Application Commentary* (Grand Rapids: Zondervan, 2004), p. 156, suggests “raised offering.”
12. Exodus 29:24; Leviticus 7:30, 34; 8:27, 29; 9:21; 10:14,15; 14:12, 21, 24; 23:15, 17, 20; Numbers 6:20; 18:11, 18.
13. For example, a portion of the peace offering was dedicated or consecrated to the priests by waving it or raising it (Leviticus 7:28–36). Other passages that relate this offering with the concept of consecration are Exodus 29:22–24, 26, 27; 35:22; 38:24, 29.
14. Roy Gane, *The Sanctuary and Salvation: The Practical Significance of Christ’s Sacrifice and Priesthood* (Madrid: Safeliz, 2019).
15. The skin was the only element that was not burned on the altar. The skin was given as a commission to the priest who performed the sacrifice (Lev. 7:8).
16. See also, Hebrews 4:15; 7:26–28.
17. Matthew 26:27, 28; Acts 20:28; Romans 3:24–26; Ephesians 1:7; Colossians. 1:14; Revelation 1:5; 5:9.
18. The term oblation comes from the Latin *oblatio* and simply means offering or sacrifice offered to God.
19. Which does not refer to refined flour, but rather wheat meal, in other words, high quality flour (Exodus 29:2; 2 Kings 7:16). See Gane, *Leviticus, Numbers*, pp. 77, 80.
20. In this case, the honey was probably not bee honey, but rather honey that came from fruit. See Gane, *Leviticus, Numbers*, p. 80.
21. Gane, *The Sanctuary and Salvation*, pp. 87, 88.
22. Gane, *The Sanctuary and Salvation*, p. 91.
23. The psalms have many songs of thanksgiving that mention vows made to God and how the Lord responded to those vows (Psalms 22:25; 56:12; 66:13, 19, 20; 116:14, 18; cf. 65:1, 2).
24. See Matthew W. Bates, *The Birth of the Trinity: Jesus, God, and Spirit in New Testament & Early Christian Interpretations of the Old Testament* (Oxford: Oxford University Press, 2015), pp. 85–87.
25. Gane, *The Sanctuary and Salvation*, p. 95.
26. Matthew 26:28; Romans 5:9; Ephesians 1:7; Colossians. 1:13, 14; Hebrews 9:14, 24–26; 1 Peter. 1:19, 20; 1 John 1:7; Revelation 1:5; 5:9.
27. Exodus 23:16, 19; 34:22, 26; Leviticus 23:17–20 (bread on Pentecost Day); Numbers 18:13; 28:26; Nehemiah 10:35.
28. Richard O. Rigsby, “First Fruits,” *Anchor Bible Dictionary*, vol. 2, pp. 796–798.

7

# How Should We Give Our Offerings?



LET US CONTINUE with our study on offerings. In the previous chapter, we analyzed the nature and different kinds of offerings mentioned in the Bible, in this chapter we will focus on the attitude we ought to have when giving our offerings to God.


### **WE SHOULD GIVE OFFERINGS CHEERFULLY**

Offerings are our gift to God. The purpose of a gift is to show love and devotion to the person we love. 2 Corinthians 9:7 states, “God loves a cheerful giver,” because cheerfulness in a giver’s heart is evidence of their sincerity. The opposite of cheerfulness is sadness or sorrow over having given.

The Bible mentions what our attitude should be when we give other people donations. Romans 12:8 says that those who give—whether it be food, part of their wealth, or part of their possessions to help others—should do so generously. The word “generously” is translated in Greek to *japlotēs*, whose basic meaning is sincerity. The passage also says that those who show mercy to others should do so with cheerfulness. The attitude God wants us to have when we give to others should be the attitude we should display when giving our offerings to God.

Rabbinic tradition as expressed in *The Mishnah* described 4 kinds of offerors:

“There are four traits among people who give charity: (1) he who wants to give but does not want others to give—he begrudges what belongs to others; (2) he wants others to give, but he does not want to give—he begrudges what



“God loves  
a cheerful giver”  
(2 Corinthians 9:7).

belongs to himself; (3) he will give and he wants others to give—he is truly pious; (4) he will not give and does not want others to give—he is truly wicked.”<sup>1</sup>

Those who give cheerfully show the deep love and devotion they feel for their Creator. He owns everything, He does not need our offerings, but our expressions of love are very precious to Him. That is why Jesus told the widow who gave two mites in the treasury that she had given more than the rich, because the devotion and sacrifice that motivated her offering gave it a higher value in God’s sight (Luke 21:1, 2). Mark 12:33 says that loving God “with all the heart, with all the understanding, with all the soul, and with all the strength, and to love one’s neighbor as oneself, *is more than all the whole burnt offerings and sacrifices.*”

### **WE SHOULD GIVE OFFERINGS WITH GRATITUDE AND AN ATTITUDE OF WORSHIP**

Offerings are also a tribute through which we acknowledge God’s majesty and authority. Just as the wise men from the East brought their presents to baby Jesus, and worshiped Him, acknowledging Him as the promised King, we acknowledge God as our Sovereign when we bring our offerings as part of our worship (Matt. 2:11).

Offerings are also a tribute of thanksgiving for all the benefits we have received from God. We can be grateful for many different things. We can give an offering to thank God for another year of life, for His blessings at work or in our studies, or even to thank Him for forgiving our sins. The Bible says that the spiritual sacrifices God’s people offer are our praise and public confession of what He has done for us (Heb. 13:15; 1 Pet. 2:5, 9).

Ellen G. White tells us:

“It is God who blesses men with property, and He does this that they may be able to give toward the advancement of His cause. He sends the sunshine and the rain. He causes vegetation to flourish. He gives health and the ability to acquire means. All our blessings come from His bountiful hand. In turn, He would have men and women show their gratitude by returning Him a portion in tithes and offerings—in *thank offerings, in freewill offerings, in trespass offerings.* Should means

flow into the treasury in accordance with this divinely appointed plan,—a tenth of all the increase, and liberal offerings,—there would be an abundance for the advancement of the Lord’s work.”—*The Acts of the Apostles*, ch. 7, p. 75, emphasis added.

## **WE SHOULD GIVE OFFERINGS WITH SPIRITUAL UNDERSTANDING**

Offerings are also our contribution to God’s mission on Earth. When we give our offerings, we not only show God our love, devotion, and gratitude, but also give evidence of our commitment to God’s work in this world, we become His partners and cooperate with Him (1 Cor. 3:9).

God has allocated His resources among His children with the specific purpose that they contribute to the furthering of His work.<sup>2</sup> The apostle Paul says God’s children should be filled with the knowledge of God’s will and this is possible through “wisdom and spiritual understanding,” in other words, through wisdom and understanding given by the Spirit (Col. 1:9).

God provided for Paul’s needs in Thessalonica through monetary contributions made by believers in Philippi (Phil. 4:10–19). Paul explained, however, that the donations that were sent to sustain him in the work of the gospel were received by God as a “sweet-smelling aroma, an acceptable sacrifice, well pleasing to God” (v. 18). Likewise, God provided for the needs of the church in Jerusalem through the offering Paul collected in the churches of the gentiles (Rom. 15:25–27; 2 Cor. 8, 9). Believers need to learn to hear the Spirit’s voice in order to give with wisdom and spiritual understanding.

Let us pay heed to this inspired statement:

“God in His wise plans has made the advancement of His cause dependent upon the personal efforts of His people and upon their free-will offerings. By accepting the co-operation of man in the great plan of redemption, He has placed a signal honor upon him. The minister cannot preach except he be sent. The work of dispensing light does not rest upon ministers alone. Every person, upon becoming a member of the church, pledges himself to be a representative of Christ by



**E**very person, upon becoming a member of the church, pledges himself to be a representative of Christ by living out the truth he professes.

living out the truth he professes. The followers of Christ should carry forward the work which He left for them to do when He ascended into heaven.”—*Testimonies for the Church*, vol. 4, ch. 41, p. 464.

### **WE SHOULD GIVE OFFERINGS WITH SACRIFICE**

Our offerings are an expression of our discipleship. Christ clearly explained that if anyone wanted to be His disciple, they should take up their cross and follow Him.<sup>3</sup> Just as Jesus Christ gave up His divine privileges and offered Himself on the cross as a sacrifice for our salvation (Phil. 2:5–11), the gospel asks us to offer ourselves as a “living sacrifice, holy, acceptable to God” (Rom. 12:1; cf. Gal. 2:20). Our offerings entail personal sacrifice. Christians do not give from what is left over, but instead put some of their personal desires on hold in order to give offerings.

Every offering in the Israelite worship system was for the purpose of illustrating and foreshadowing Christ’s future sacrifice on the cross (Isa. 53; John 1:29; Heb. 10:1). Now, after Christ’s death on the cross, offerings no longer show our faith in the future coming of a redeemer. Our offerings point to the past. Through our offerings we imitate Christ’s sacrifice on the cross to remind the world of the true center of our faith and to pay tribute to Him. By imitating Christ, we show the depth of our discipleship. The apostle Paul asks us to “be imitators of God as dear children. And walk in love, as Christ also has loved us and given Himself for us, an offering and a sacrifice to God for a sweet-smelling aroma” (Eph. 5:1, 2).<sup>4</sup> The quality of our offerings is one of the most telling evidences of our conversion.

The following quotes by Ellen G. White are very enlightening on this matter:


“God’s requirements come first. *We are not doing His will if we consecrate to Him what is left of our income after all our imaginary wants have been supplied.* Before any part of our earnings is consumed, we should take out and present to Him that portion which He claims. In the old dispensation an offering of gratitude was kept continually burning upon the altar, thus showing man’s endless obligation to God. If we have prosperity in our secular business, it is because God blesses us. A part of this income is to be devoted to the poor, and a large portion to be applied to the cause of God. When that which God claims is rendered to Him, the remainder will be sanctified and blessed to our own use. But when a man robs God by withholding that which He requires, His curse rests upon the whole.”—*Testimonies for the Church*, vol. 4, ch. 42, p. 477, emphasis added.

“Some give of their abundance, but yet they feel no lack. *They do not particularly deny themselves of anything for the cause of Christ.* They still have all that heart can wish. They give liberally and heartily. God regards it, and the action and motive are known and strictly marked by Him. They will not lose their reward. You who cannot bestow so liberally must not excuse yourselves because you cannot do as much as some others. Do what you can. Deny yourselves of some article that you can get along without, and sacrifice for the cause of God. Like the widow, cast in your two mites. You will actually give more than all those who give of their abundance; and you will know how sweet it is to deny self, to give to the needy, to sacrifice for the truth, and to lay up treasure in heaven.

I was shown that the young, especially young men, who profess the truth, have yet a lesson of self-denial to learn. *If these made more sacrifice for the truth,* they would esteem it more highly. It would affect their hearts, and purify their lives, and they would hold it more dear and sacred.”—*Testimonies for the Church*, vol. 1, ch. 30, p. 177, emphasis added.<sup>5</sup>

### **WE SHOULD GIVE OFFERINGS GENEROUSLY**

The Israelites were very generous with their offerings to God. As we have seen in several chapters of this book, the Israelites gave tithe of their income to God. That tithe was used to support the priests and Levites. Additionally, Deuteronomy 12, 14, and 26 teach us that the Israelites gave a second tithe of their income to celebrate with peace



**G**enerosity toward God  
is always in answer  
to the great blessings  
He has given us.

offerings during annual feasts. The Israelites also gave the first and best fruits of their land and their cattle. They also offered sacrifices for trespasses or guilt, when they broke God's commandments. Trespass offerings were added to burnt offerings, with their corresponding grain and libation offerings. The Israelites also often made vows that were paid with offerings of thanksgiving. There were also free-will offerings, such as the one that was requested to build the sanctuary. We should also keep in mind the half *shekel* of the sanctuary (Exod. 30:13), the redemption of the firstborns, the sabbatical year and the Year of Jubilee in which the Israelites did not sow their fields. God also asked them to help the poor and the stranger. If we do the math, it is likely that the Israelites devoted over thirty percent of their total income to God.

Why were they so generous? Simply because God had given them so much more. God had rescued them from slavery in Egypt and had given them wealth (Exod. 12:35, 36). This generosity is particularly evidenced in the building of the sanctuary. The expensive materials with which the tabernacle was built were so abundantly provided by the Israelites that Moses had to ask the people not to bring any more (Exod. 36:5–7). Furthermore, and this is very important, God had promised to bless them abundantly. If the people were faithful to God, then, by divine blessing, they would be the most prosperous nation on the planet (Deut. 28:1–14). Generosity toward God is always in answer to the great blessings He has given us. Our faithfulness to Him also makes it possible for God to bless us abundantly.



## TO SUM UP

- The attitude God wants us to have when we give to others should be the attitude we display when we give our offerings to God.
- Cheerful givers show the deep love and devotion they feel for their Creator.
- Offerings are also a tribute of thanksgiving for all the benefits we have received from God.
- When we give our offerings, not only do we show our love, devotion, and gratitude toward God, but we also give evidence of our commitment to God's work in this world. We become His partners and collaborate with Him (1 Cor. 3:9).

1. Jacob Neusner, *The Mishnah: A New Translation* (New Haven: Yale University Press, 1988), pp. 687, 688.
2. See *Testimonies for the Church*, vol. 4, ch. 41, p. 463.
3. Matthew 10:38; 16:24; Mark 8:34; 10:21; Luke 9:23; 14:27.
4. See also 1 Corinthians 11:1; Philippians 3:17–19; 1 Thessalonians 1:6–10.
5. See also *Testimonies for the Church*, vol. 2, ch. 17, p. 127.

## STUDY GUIDE

1. According to 2 Corinthians 9:7, "God loves a cheerful giver," which is very important, because cheerfulness in a giver's heart is evidence of: (p. 99).
  - a) The giver's sincerity
  - b) The giver's faithfulness
  - c) Gratitude that arises from a loving heart
2. Rabbinic tradition as expressed in *The Mishnah* described 4 kinds of offerors. Which of them is truly devout? (pp. 99, 100).  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. Fill in the blanks: Those who give \_\_\_\_\_ show the deep \_\_\_\_\_ and \_\_\_\_\_ they feel for their Creator. (p. 100).
4. Which word is incorrect in the following sentence? "Offerings are also a monument of thanksgiving for all the benefits we have received from God." (p. 100).
5. Fill in the blanks to complete the sentence: When we give our \_\_\_\_\_, we not only show our love, devotion, and gratitude toward God, but also give evidence of our \_\_\_\_\_ to God's work in this world, we become His partners and collaborate with Him. (p. 101).
6. God has allocated His resources among His children with the specific purpose that they: (p. 101).
  - a) show the world they are heads, not tails
  - b) contribute to the furthering of His work
  - c) earn and multiply them

7. Explain why offerings show our discipleship. (p. 102). \_\_\_\_\_

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8. The phrase "We are not doing His will if we consecrate to Him what is left of our income after all our imaginary wants have been supplied," was written by: (pp. 102, 103).

- 1) Ellen G. White
- 2) The apostle Paul
- 3) Martin Luther

9. Deny yourselves of some article that you can get along without, and sacrifice for: (p. 103).

- a) a noble cause
- b) the love of Christ's cause
- c) the cause of God

10. The Israelites were very generous with their offerings. If we do the math, it is likely that the Israelites devoted to God the following percentage of their total income: (p. 104).

- a) over 10%
- b) over 20%
- c) over 30%

# Conclusion





“For even the Son of Man  
did not come  
to be served,  
but to serve,  
and to give His life  
a ransom for many”  
**(Mark 10:45).**



A FEW YEARS AGO, while on a South Pacific island, I took part in a gift giving and receiving ceremony that lasted four hours. It was the closing ceremony of a convention of churches where the hosts gave a gift to each special guest and each of the hundreds of people who had come from different places to take part in the event. The gifts, including each of the attendees' gifts were expensive. The hosts had been saving and had also procured special donations to be able to give those presents. Each gift was preceded by a carefully prepared speech of thanksgiving for each special guest, and for each group of attendees, followed by an acceptance speech. This gift giving and receiving ceremony made me reflect deeply on what it means to give and to receive.

Every time we come before God to worship Him, there is a wonderful gift exchange. Believers draw near with rejoicing and gratitude to give their gifts to God. Some of these gifts are praises in the form of songs and testimonies of thanksgiving. Others are financial, such as our tithes and offerings. However, it does not matter what kind of gifts they are, or how numerous or magnificent they are, God accepts only one gift: our entire being. Our praises, financial gifts or service are only meaningful if they reflect our unconditional surrender. Every other offering, no matter how magnificent, is stingy and unacceptable, because our gifts are our response to the gift God



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**hen believers**  
give God the tithe  
of all their income,  
they acknowledge Him  
as the Creator and Owner  
of everything they possess.

gave humanity in the person of His Son. Our tithes and offerings point to the cross and only exist because of it..

The study we have conducted throughout this book has shown us that there is a strong correlation between our tithes and offerings and our spiritual condition, because they offer perhaps the most objective, deep, and eloquent evidence of the way we perceive ourselves before God and the true depth of our surrender.

Tithes and offerings have different natures and roles however. They both consist of resources given to God to further His work, they are both of a sacred nature, express deep loyalty, require self-denial, and cultivate our best characteristics. Nevertheless, they each have a different nature and operate in different realms, because our relationship with God is multidimensional and profound.

When believers give God the tithe of all their income, they acknowledge Him as the Creator and Owner of everything they possess. Tithes operate in the realm of duty. They are not optional or modifiable. Believers simply have to return them. God's role is predetermined by what God Himself has provided. However, although tithes operate on the realm of duty, they are not cold or lack spirituality. When finding out how much they have received, believers assess what God has done for them and rejoice. It is an assessment God invites us to make, and which has a deeply spiritual nature. Likewise, the promise of giving our tithe, even when preceded by the condition that God bless us first, is also a very meaningful act of faith, because it expresses our decision to take shelter under His benevolent and protective care. It is a tangible expression that we have accepted Him as our God. That is precisely what Jacob said, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and

clothing to put on, so that I come back to my father's house in peace, then *the Lord shall be my God*. And this stone which I have set as a pillar shall be God's house, and *of all that You give me I will surely give a tenth to You*" (Gen. 28:20–22, emphasis added). God rejoices when we cast our lot with Him; when we place our trust in Him.

Offerings operate more freely in the realm of love and cheerfulness. They allow believers to see themselves and to express themselves as free beings because the amount of offerings to be given and the frequency at which they are to be given are not predetermined. This freedom boosts our offerings' ability to express what we feel for God. Additionally, it also boosts our ability to express our freedom from fear of the future and our freedom from other ties. This is important because our fear of the future and the strength and number of ties in our lives may often serve as anchors that prevent us from truly expressing our love for God.

What surprises me the most about tithes and offerings, however, lies in another aspect of their nature and role. Tithes and offerings don't only place human beings as God's children and subjects, but also as His partners and collaborators. The heathen notion was that human beings were created to serve the gods. Through their sacrifices and worship, human beings met the needs that allowed the gods to be pacified. But our God does not need us to satisfy His needs, nor did He create us to be His servants. When Christ came to Earth, He said, "For even the Son of Man did not come to be served, but to serve, and to give His life a ransom for many" (Mark 10:45). David also expressed the same idea when he told God: "But who am I, and who are my people, that we should be able to offer so willingly as this? For all things come from You, and of Your own we have given You" (1 Chron. 29:14). God created the human race and gave us possessions so that we could be His collaborator.

This has very big implications for us. God knows how many resources are needed to finish His work in each town and city, and He has made provisions accordingly. The most surprising thing about this is the fact that God has allocated those resources among His children so that they could have the privilege of participating in His work. The following quote by Ellen G. White should lead us to deep reflection:

“The Lord does not propose to come to this world, and lay down gold and silver for the advancement of His work. He supplies men with resources, that by their gifts and offerings they may keep His work advancing. The one purpose above all others for which God’s gifts should be used is the sustaining of workers in the harvest field. And if men will become channels through which heaven’s blessing can flow to others, the Lord will keep the channel supplied. It is not returning to the Lord His own that makes men poor; withholding tends to poverty.”—*Counsels on Stewardship*, ch. 7, p. 36.

In order to faithfully manage the resources that God has given us, we need wisdom and understanding, a heart that is sensitive to God’s voice, as well as faith and spiritual values. As God’s children, if we are faithful in managing the resources He has entrusted us with for the progress of His work, our churches will be successful, the preaching of the gospel will be powerful, the spiritual needs of our children won’t be neglected, and Christ will soon come to take us to live with Him. God wants us to be His collaborators because He wants to bless us in the process. He wants us to experience His joy, the joy of seeing people saved as a result of our faithful management of the resources He has placed in our care. It is our privilege and joy to turn those promises into reality.



# APPENDIX

**SEVENTH-DAY  
ADVENTIST  
CHURCH GUIDELINES  
ON THE USE  
OF TITHES  
(2020–2021)**



## Q 05 THE TITHE

**Q 03 05 Philosophy**— Through the Bible and the ministry of Ellen G. White, God gives inspired counsel and valuable guidance on many matters. This enables the Church to develop sound policies, the application of which will be in harmony with a correct understanding of God's revealed will. In harmony with this approach, the Seventh-day Adventist Church recognizes the tithe as God's holy portion of our income and increase to be used by the Church in the worldwide proclamation of the gospel. While many entities and activities of the Church are part of the mission of the Church, the Bible and Ellen G. White make a distinction between those activities and functions that can be funded from tithe and those that are to be funded from other sources. Scripture reveals that the tithing system was instituted by God for both the spiritual benefit of the individual and the furtherance of His cause. In this task of gospel ministry, individuals and agencies properly recognized, appointed, and supervised by the organized Church will play the central role and are supported from the tithe.

In contrast to offerings, the use of which is discretionary, the tithe does not belong to the individual but to the Lord, and He is the One who determines how it should be used. Its very nature places it outside the realm of human manipulation, restricts its usage, and requires a proper system of collection, storage, and distribution. The world Church plays a significant function in safeguarding the sanctity of the tithe.

**Q 03 10 The Nature of Tithe**—1. Holy unto the Lord—Tithe is a tenth portion of our income and increase that God claims for Himself and should not be confused with the second/third tithe also mentioned in the Scripture.<sup>1</sup> The claim that God lays on the tithe is not based on human benevolence but on God's ownership of it. It is for this reason that refusal to bring in the tithe constitutes robbery (Mal. 3:8). All the tithe of the land is the Lord's; it is not just the Lord's, it is holy unto the Lord (Lev. 27:30). Although God owns everything (Ps. 50:10–12), He lays claim to the ownership of the tenth in such a special way as to make it distinct. Therefore, the tithe that

God demands is a sacred reserve (COL 300). “The tithe is sacred, reserved by God for Himself” (GW 226).

2. An Enduring Ordinance—In reserving the tithe unto Himself we are told that God established it as one of His ordinances (Lev. 27:30; CHL 71), and on the basis of a principle that is as enduring as the Law (CS 67). On the one hand, being in the nature of an ordinance, the tithing practice was, first of all, ordained or set in place by the order or initiative of God. But since an ordinance is generally instituted for an identifiable purpose, the establishment of the tithe had to carry with it a specific intention. On the other hand, having been instituted on the basis of a principle that is as enduring as the Law, the tithe partakes of the nature of the Law with regard to its perpetuity. Like the Law of God, the principle of tithing endures and extends beyond Moses (CS 69). Jesus fully endorsed it when during His conversation with the Pharisees He stated, “You give a tenth of your spices—mint, dill and cumin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former” (Matt. 23:23).

3. A Covenant with God—God’s intention for instituting the tithe presupposes and strengthens a special relationship between Him and humans. God intends the return of a faithful tithe to be a blessing, first in its giving (Mal. 3:10), for it is a system of beneficence which fallen humans need (3T 404, 405), and second, in its use, for by it people will be blessed. Therefore, in keeping a faithful account with the Creator in the matter of tithing, humans are brought into a covenant relationship with God for the proclamation of the gospel and the salvation of souls into His kingdom. Consequently, the need arises to entreat the “brethren and sisters throughout the world to awaken to the responsibility that rests upon them to pay a faithful tithe. . . . Keep a faithful account with your Creator” (AG 151). Tithing takes the form of a covenant (CS 75). Christians count it a privilege to partner with God in support of His worldwide work, and recognize the practice of tithing as an essential in claiming by faith the fullness of His blessing in Christian life and experience.

4. The Tithe Belongs to God and Is Entrusted to the Church—God owns the tithe and He intends it for the benefit of humans through

human instrumentalities. To achieve its intended goal, the tithe is to be brought into the “storehouse” (Mal. 3:10), it is “to be brought into His treasury” (9T 249) to be disbursed as God would have it, for the support of the ministry of the gospel. Thus the Church, by virtue of being God’s agent on earth to proclaim the gospel, is entrusted with the responsibility of managing the tithe; nevertheless, God remains the owner. In this context, the expression “the Church” means the world-wide organized Seventh-day Adventist Church.

**Q 03 15 Purpose of Tithing—Reveals that God Is First**—1. By establishing the tithe, God made provision for individuals to express their acknowledgment of His ownership and sustaining power in their lives (cf. Gen. 28:20–22; cf. Ps. 24:1; Ps. 116:12–14). Since tithing demonstrates our covenant relation to God, part of our worship includes bringing our tithe to Him (Mal. 3:10). Tithing indicates that God occupies first place in our lives.

2. Tithing Contributes to Overcoming Selfishness—Tithing is one of the ways the Lord uses to help us overcome selfishness. In God’s command to tithe He does not appeal to our gratitude or generosity. In His eyes it is a matter of simple honesty (Mal. 3:7, 8; ED 138, 139). Therefore faithful tithing demonstrates that we are willing to set aside our selfish concern for preservation by being honest with God.

3. Support of the Gospel Ministry—Tithe was to be used for the advancement of God’s work on earth. Rather than burning up the tithe, as He did the sacrificial lambs, God chose to use it for the support of the ministry (Num. 18:21; 1 Cor. 9:13, 14). It was to be specifically used for that purpose (9T 247–249).

4. While many activities and entities contribute significantly to the mission of the church, God has been very specific about the use of His holy tithe. Provision is to be made in other ways to support those other activities and entities that do not qualify to be funded from tithe (9T 250). Because tithe is reserved by God for a special purpose, free-will offerings are needed to provide funding for many functions and expenses at each level of our Church organization. His comprehensive plan of support for His Church workers and the outreach of the Church in fulfillment of the great commission through our tithes and offerings provide the funds that are needed to accomplish the task.

**Q 03 20 Tithe and the Role of the Church**—1. Christ entrusted His Church with authority to be used in the building up of the community of believers and in the fulfillment of its mission. “The mission of the Seventh-day Adventist Church is to proclaim to all peoples the everlasting gospel in the context of the three angels’ messages of Revelation 14:6–12, leading them to accept Jesus as personal Savior, and to unite with His Church, and nurturing them in preparation for His near return” (see A 05 05). God determined to finance the gospel ministry through the tithing system and entrusted the Church with the responsibility of administering this sacred fund (cf. Num. 18:21).

2. Under the guidance of the Word and the Spirit, it is God’s organized Church that recognizes, appoints, and supervises those called by God to serve Him and His Church as ministers of the gospel (cf. Acts 9:26–28; see also Acts 11:22). The church may assign to ministers different functions, as was the case with the Levites (2 Chr. 31:4–19), but the primary focus of their work is to be involved in and to promote the spiritual life, ministry and witness of the Church. Since this commitment requires a full time investment of energy and time, they are to be compensated from the tithe (cf. Num. 18:21). In other words, “the tithe is to be used for one purpose—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God” (Echoes, June 21, 1905; cf. 1 Cor. 9:3–14).

3. Certain functions in organizational leadership play a significant spiritual role in the life of the organization as it relates to the mission of the Church. Individuals fulfilling these functions are identified by the organized Church as fulfilling, sustaining and supporting the gospel ministry and may be supported from the tithe.

4. The organized Church is also responsible for establishing a proper system for the collection and distribution of tithe throughout the world Church (cf. Neh. 13:12, 13).

5. In a particular way, the Church, through its appointed leaders, has authority to oversee the implementation of the biblical teachings and principles related to the proper use of tithe, and to call for reformation whenever needed (cf. 2 Cor. 8:16–21).

**Q 03 25 Central Store House**—1. Just as God has been very specific in regard to the use of His holy tithe, He has also given explicit instruction regarding where members should return it. His command is, “Bring ye all the tithes into the storehouse” (Mal. 3:10). From ancient times the storehouse has been the name given to the temple treasury (Mal. 3:10 [cf. CS 82]). In Deuteronomy 12:5, 6 the Israelites were commanded to bring their tithes to the place where God said He would choose to dwell, among His people, in the land of Canaan (cf. 6T 39). From that central place of worship, the tithe was to be distributed, by appointed individuals, to the Levites and priests (cf. 2 Chr. 31:4–19). The system provided a check and balance on the proper distribution and use of tithe.

2. 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 is to be returned. In this manner, God’s tithe, the distribution of which He has entrusted to the world Church, is gathered from around the world and is made available to meet the needs of the gospel ministry.

3. As part of the worship experience of church members, the tithe is returned to God through the local church. (Where systems have been developed to allow tithes and offerings to be processed through the Internet, the tithe may go directly to conferences/missions/unions of churches rather than through the local church). The local church treasurer then forwards all the tithe to the conference/mission/field/union of churches storehouse/treasury from which those involved in gospel ministry are supported. This system, outlined by God, has enabled His Church to have a worldwide and ever growing impact in the world.

**Q 03 30 Responsibilities with Respect to Tithing**—1. Responsibility of the Individual—

- a. The individual church member has the unique responsibility and privilege of returning a faithful tithe to the storehouse. A faithful tithe means returning a whole tenth of our income and/or increase, as established by the Lord, to the rightful place, namely the storehouse (COS 82).

b. A person is not relieved of the responsibility to return the tithe by merely having the goodwill to do so. Neither is the tithe to be kept by the individual for any reason, including loss of confidence in local or denominational Church leadership or management (cf. Neh. 13:4–12; 9T 249). By following the tithing plan as delivered to the Church by God Himself, members assist in maintaining the financial structures of the Church and strengthen the Church's ability to fulfill its divinely appointed mission.

2. Responsibility of the Local Church —For the convenience of church members the tithe is, as an act of worship, normally to be returned to the Lord through the local church where their membership is held. Where systems have been developed to allow tithes and offerings to be processed through the Internet, the tithe may go directly to the conference/mission/unions of churches. As it is the local conference/mission/union of churches where an individual lives, and where they should have their membership, that provides the pastoral support to the member it is appropriate for that conference/mission/union of churches to receive the tithe. The local church has the responsibility of forwarding the tithes received on behalf of the church members, to the local conference/mission/field/union of churches as the storehouse.

3. Responsibility of the Church Organization—In order for the Church to fulfill its mission, it is imperative for it to coordinate, at a global level, the proper distribution and use of its financial resources, particularly the sacred tithe. In the Old Testament the collection and distribution of tithe was centralized (Mal 3:10). As already indicated, it was brought to the temple and from there it was distributed to Levites and priests (2 Chr. 31:5–12). Based on that biblical model, the Church has established a representative decision making process regarding the distribution and use of tithe. On all levels of Church organization (field, mission, conference, union, division, and General Conference) rests the responsibility of preserving the sacredness of the tithe by cooperating with God's own plan for the tithe and not "daring to attempt an improvement on it" (9T 248). It is the responsibility of the

Church at all levels, as it fulfills the gospel commission, to ascertain that tithes are being used in accordance with the divine mandate.

4. Institutional Tithing —The Bible is clear that individuals are to return tithes on their gains which include gains from ownership of a business or shares in a business. Although the Bible does not specifically address the topic of institutional tithing, such tithing would be (is) an expression of gratitude to the Lord for the blessings He has bestowed and is an act of solidarity with the world church. The practice of institutional tithing is encouraged by church leaders.

**Q 09 SHARING FINANCIAL RESOURCES**

**Q 09 05 Support of Worldwide Work**—1. Divine Plan—In His wisdom, God has involved human beings in the funding of His work around the world. Broad principles are laid out in the Bible and the writings of Ellen G. White showing clearly God’s intention that all are to share together in this work.

Ellen G. White wrote, “More and more we must come to realize that the means that come into the conference in the tithes and gifts of our people should be used for the support of the work not only in the American cities, but also in foreign fields. Let the means so zealously collected be unselfishly distributed.”—Ms 11, 1908.

Often it is the strong who help the weak. But the principles go far beyond that. In the story of the widow being blessed for giving her two mites (Luke 21:1–4) we see that all may be blessed when they have a part in the work—no matter how small their part may be.

Since its inception, the Seventh-day Adventist Church has based its policies on the divine plan that all areas and individuals should share in the work of the Church around the world. Carrying out the gospel commission requires a collaborative effort on the part of all believers.

Great blessings have come to the Church through the years as a result of sharing our resources, both human and financial, with the rest of our Church family around the world. The blessings can be seen not only in the programs and facilities that have been developed, not only in the systems of education and medical work that are being



carried on, but also in the sense of unity in mission that continues to inspire us in our work for the Lord.

While the Bible and the writings of Ellen G. White outline principles regarding the proper use and distribution of tithe, they do not generally give the specifics as to how that should be carried out. God has left those specifics up to His Church to decide, collectively and under the guidance of the Holy Spirit.

The General Conference Executive Committee, representing the global Church, establishes the framework of operating policies for the Church. This includes policies regarding the use and sharing of tithe funds. In some instances, the General Conference Executive Committee gives divisions authority to establish specific policies applicable to all organizations throughout their territories. Individual entities have not been given authority by the church to establish their own tithe use policies and distribution practices.

2. Regular Tithe Percentages—The following schedule of tithe sharing has been established for the work of the Church around the world and may be adjusted from time to time by action of the General Conference Executive Committee at an Annual Council meeting:

- a. Local Church (which includes companies) to Conference/Mission/Field/Union of Churches—Churches and companies forward 100% of the tithe received to the conference/mission/field treasury. In a union of churches (where there is no conference/mission/field) the churches forward 100% of the tithe to the union of churches treasury. Churches are not to retain tithe for use in the local church. Where government regulations require a different process, the division in consultation with the General Conference will provide guidance on how to proceed.
- b. Local Conference/Mission/Fields to Union Conference/Union Mission and Division—Local conferences/missions/fields forward 10% of the tithes received to the union conference/union mission treasury for operations of the union, and another 10% to the Division for its operations and for use in supporting programs and sharing of tithe within its territory.

c. Union conference/union mission/union of churches will forward 2% of the total tithes collected by the churches and groups located in their territory, according to the distribution strategy defined between their local fields and the operation of the Union to the General Conference. These funds are to be used by the General Conference for operations of the General Conference office, appropriations to divisions and General Conference institutions, and the support of global programs adopted by the General Conference Executive Committee.

3. Tithe Reversion—From the 10% of tithes received from the Local Conference/Mission/Field, to the Division, each Union may retain 1.0% of the 10% originated from its Conferences and 1.0% of the 8.5% originating from its Missions (The other 1.5% from the Missions must be applied for its operations), and this will be recorded as tithe reversion, to be used as voted by the Union Committee only to assist in specific needs in local fields and institutions where tithe funds can be applied. Unions, which have sufficient non-tithe funds available may grant full or partial appropriations using non-tithe funds and may transfer the equivalent of those funds from the tithe reversion to tithe income, with the understanding that the unions send to the Division a report of those transfer of funds. The difference resulting from this reversion, that is, 2.0% originating from Conferences and 0.5% originating from Missions, cannot be reverted to the subsidiary organizations and the Division will define the use of those funds according the plans and purposes defined by the Division Committee.

4. Special Tithe Income—Tithe received directly by the unions and kept in their records, shall be registered as Special Tithe Income and 7.5% forwarded to the Division, as well as 2% for the General Conference, including them in the monthly Tithe and Offerings Report.

5. Promptness in Remittance—The tithe sharing process adopted by the Church requires treasurers at every level to pass on the appropriate tithe percentages promptly and carefully at regular intervals as expressed in division policies. Failure to do so erodes church members’

confidence in the system and slows the use of these funds for the spread of the gospel around the world.

6. Members' Tithe for Purposes of Anonymity—Occasionally a member wishes to return their tithe in a way that is anonymous as relates to the local church. In such cases they may send it to the conference/mission/field, union, division, or General Conference. Since tithe is returned to the Lord, not given, it is inappropriate for that tithe to come with stipulations as to how and where it is to be used. After being received by the treasury where it was received, such tithe is to be returned anonymously to the local conference/mission/field/union of churches where the member holds membership.

**Q 09 10 Tithe and Non-Tithe Appropriations**—1. Regular Appropriations—The church has established a system of annually budgeted appropriations to facilitate the sharing of resources around the world. This is done at many levels of Church organization in response to the counsel from Ellen G. White concerning the sharing of resources. The General Conference receives both tithe and non-tithe funds. Tithe funds come to the General Conference primarily from the formula driven tithe sharing percentages. Non-tithe funds come from the mission offerings, other General Conference offerings, investment earnings, and other non-tithe sources. Most of the offerings, except for the 13<sup>th</sup> Sabbath Offering, Annual Week of Sacrifice offering, and a few others, come unrestricted, and along with the tithe, are used to support the work of the church around the world as well as the costs of operating the General Conference headquarters. As the General Conference prepares its budget each year, it receives tithe and non-tithe funds from each division and provides tithe and non-tithe appropriations to most divisions based on their needs. This naturally results in some divisions receiving more or less non-tithe funds in the form of appropriations than they sent to the General Conference and the same is true of tithe appropriations.

2. Maintaining Global Balance in the Distribution of Tithe and Non-Tithe Funds— All conferences, missions, fields, unions, divisions and the General Conference can always use more tithe as well as more non-tithe funds. But there are areas where the need for additional non-tithe funds are more pressing than the need for additional

tithe funds and at the same time there are areas that because of the nature of work can appropriately use more tithe funds. In the cases where divisions are receiving appropriations these factors are normally taken into consideration at the time the annual budget is prepared in the split between tithe and non-tithe appropriations provided from the General Conference. But in situations where divisions receive little or no appropriations from the General Conference, the need for more non-tithe funds cannot be cared for through the normal annual appropriations. In such cases, divisions may request the General Conference to include in the annual budget or supplemental budget an agreed upon amount of non-tithe appropriation in exchange for an equivalent amount of non-formula driven tithe sharing from the division. Such requests will be considered in the budget process and will be limited by the amount of non-tithe funds available. Such requests would be accompanied by details supporting the need for the non-tithe funds in the same way as other appropriation requests.

### **Q 13 USE OF TITHE**

**Q 13 05 Gospel Ministry**—1. Rationale—Proclaiming the three angels’ messages to the world requires the involvement of every member and uses the wide variety of talents given them by God. In that respect all members are an integral part of the ministry of the Church. But not all are to be supported from the tithe. God has clearly indicated that ministers of the gospel, pastors whose main function is to be involved in and promote the spiritual ministry of the Word, are to be the primary focus for the use of tithe.

The broad principles found in the Bible and Spirit of Prophecy give guidance to the Church as it establishes detailed policies for the use of tithe which are in harmony with its understanding of those inspired principles. Church leaders at every level are responsible to ensure that tithe is used in accordance with these principles and policies.

2. Pastors, Evangelists, Ministers—Tithe should primarily be used to support individuals paid by the Church and directly engaged in pastoral and evangelistic soul-winning activities. “The tithe is to be used for one purpose—to sustain the ministers whom the Lord has

appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God.”—Ellen G. White, Ms 82, 1904.

Although other funds may be available and should be used first, chaplains serving in schools and hospitals may also be paid from the tithe.

### 3. Soul-Winning Support—

a. Personnel—In order for those on the front lines to function effectively a support team is needed to supply, coordinate, and oversee their efforts. In the same way that tithe was used to sustain the Levites who supported the small group of priests, and Moses who oversaw their work, it may also be used to sustain those who are directly supporting and coordinating the work of the pastors in their soul-winning activities. This would include administrative leadership, departmental directors, and their staffs at each level of Church organization.

b. Operating Expenses—The operating expenses of the conferences/missions/fields, unions, divisions, and General Conference headquarters office are considered an appropriate use for tithe.

4. Literature Evangelists—Literature Evangelists are to be primarily supported from sales but it is appropriate to use tithe funds to assist with the contribution to their benefit fund if proceeds from sales are not sufficient and other funds are not available.

As with other departmental directors who support the pastors in their soul winning endeavors, it is appropriate to use tithe to pay the Publishing Director’s (Literature Evangelist Leader’s) salary, benefits, and office operations if other funds are not available.

5. Evangelistic Activities—In many places youth camps and camp meetings are an integral part of the evangelistic thrust of the Church and a strong support for the pastors in their soul-winning activities. As such, it is appropriate to use tithe for the operating subsidies provided to them.

6. Evangelistic Equipment—Evangelistic equipment comes in many forms. Whether the preacher’s voice is projected by microphone across a rented hall, carried into homes by DVD players, or beamed around the world by radio transmitters, satellite uplink systems, or the Internet, the principle is the same. The purchase of evangelistic equipment and support of these evangelistic means may be an appropriate use for tithe if their purpose is to support soul-winning endeavors and other funds are not available.

7. Auditing Service and Auditing Costs—The cost of auditing tithe-funded organizations and local churches may be supported from tithe. Divisions determine funding arrangements within their territories within guidelines set by the General Conference. The cost of audits for hospitals and other non-tithe supported entities should come from non-tithe funds.

8. Bible/Religion Teachers and Spiritual Support Personnel in Schools (See Q 13 10 below for a description of educational expenses that may appropriately be supported from the tithe).

9. Retirement Costs—Retirement costs are part of an employee’s remuneration, so the retirement costs of those who are supported from tithe may also be funded from tithe.

10. Housing for Personnel—Provision for housing is part of the employee costs of an organization. In some parts of the world the cost of housing is provided for in the salary package or as a rental or housing allowance, while in others the denomination may rent, purchase or build housing. It is appropriate to use tithe for rental, purchase, construction, and maintenance costs of housing for those who are supported from the tithe.

11. Church Buildings—Church buildings should be purchased, constructed, or remodeled with non-tithe funds, except in extraordinary circumstances, and then only with division committee approval after consultation with General Conference officers.

**Q 13 10 Use of tithe for Education—**1. General Principles—Ellen G. White often expressed a deep concern over the tendency of some to divert tithe from the special purpose for which it has been designated—the support of the preaching, pastoral, evangelistic ministry.

While urging that the use of tithe for school purposes be limited, she also recognized legitimate situations in which tithe should be used to pay some of the individuals connected with the schools.

“Light has been plainly given that those who minister in our schools, teaching the Word of God, explaining the Scriptures, educating the students in the things of God, should be supported by the tithe money.”  
—6T 215.

While recognizing that all our educational institutions should be soul-winning in nature and all our educational staff should be ministering spiritually to the students and their families, the Seventh-day Adventist Church has chosen to limit the amount of tithe it will use in its educational programs. This is done partly because there are other sources of funding available to schools and partly to ensure that the tithe resources remain focused on their primary objective— support of the pastors and their soul-winning activities.

2. Use of Tithe in Schools—The policies outlined below provide maximums that may be provided from tithe funds for support of Seventh-day Adventists employed in our educational system. In many areas the tuition and other non-tithe funding available both from within the church and from outside sources are sufficient to sustain our schools and no tithe funds are needed. In some areas given the size of our educational systems, if the maximum amount of tithe funds allowed under these policies were used in the education program, there would be little or no tithe funds left with which to employ pastors.

- a. Primary/Elementary Schools—Up to 30%<sup>2</sup> of remuneration and benefits of teachers and principals may come from tithe.
- b. Secondary Schools—Up to the total cost of remuneration and benefits of Bible teachers, residence hall deans, and principals and up to 20% of the cost of instructional staff (excluding contract employees) may come from tithe.
- c. Colleges and Universities—Tithe may be used to cover up to the cost of the Bible/theology/religion department, the chaplain’s office, the dean of students’ office, the residence hall deans and their staff, and the president’s office and up to 20% of the cost of instructional staff (excluding contract employees).

d. Schools for Evangelistic Outreach—Division executive committees may approve the use of additional operating subsidies from tithe funds for schools which are opened for the unique purpose of opening up work in unentered areas or people groups.

**Q 13 20 Missionaries**—Although many missionaries are serving in roles that can appropriately be supported from tithe funds, the decision as to which missionaries (international service and interunion) may be supported from tithe is to be made on the same basis as for any other Church employee—whether their function should be supported by tithe.

Medical and other professionals are not normally supported from tithe. However, if their missionary assignment is for the purpose of opening up work in unneutered areas or people groups, it may be appropriate to use tithe for their support.

**Q 13 25 Mission Outreach-Focused Organizations**—1. General Principles—Tithe may be used for operating expenses and personnel employed in certain Church-owned and operated mission outreach focused organizations as follows:

2. Media Programs—Tithe may be appropriated for the production and broadcast of media programs whose purpose is soul-winning in nature or for the spiritual nurturing of members. This would include radio, TV, Internet, and print materials associated with these programs. Whenever possible other sources of income should be used to sustain these programs.

3. Adventist Development and Relief Agency—ADRA directors at the General Conference, divisions/regions, and unions/countries were traditionally departmental directors and as such were paid from tithe. While the structure has changed, it may be appropriate to support them from tithe where they support the ministry of the Church and continue to give spiritual oversight. If other funding is available to cover these costs it should be used first.

**Q 13 30 Items Not to be Funded from Tithe**—1. General Principles—In an effort to keep as much of the tithe as possible focused on its primary objective (supporting ministers in their soul-winning ac-



tivities), and based on council from the writings of Ellen G. White, the following items should be funded from non-tithe funds:

2. Buildings and Facilities— Capital expenditures other than provided for under Q 13 05, paragraph 11, should be funded from non-tithe sources.

3. Equipment—Equipment (except for that provided for in Q 13 05, paragraphs 6. and 8., above) are to be funded from non-tithe sources.

4. Local Church Operating Expense—Local church maintenance, utilities, and other operating expenses, including local church employees, are to be paid from local non-tithe funds.

All tithe is to be forwarded to the conference/mission/field/union of churches with none being retained for use by the local church. Even though tithe is not retained and used directly by the local church, major portions of the tithe are spent at the local church level though the payment by the conference/mission/field/union of churches of the pastors and in some cases a portion of the cost of elementary school teachers.

In some divisions, local church and church school employees are paid through the conference/mission/field/union of churches payroll. If division policies permit, and if their primary function is such that it would qualify them for being supported by tithe, part or all of their expense may be covered by tithe.

## **Q 20 ACCOUNTABILITY FOR THE USE OF TITHE**

**Q 20 05 Continuous Monitoring of Tithe Use**—Administrators and executive committees at General Conference, division, union and local levels shall give continued, earnest study, in the light of the Bible and Spirit of Prophecy counsels, to the purposes and proportions in which tithe funds are being used in the organizations for which they are responsible.

**Q 20 10 Operating Caps and Limits on Use of Tithe**—The General Conference has not attempted in policy to establish minimum percentages that should be used for pastoral work and evangelism or a maximum percentage of tithe that can be expended on administration,

education, etc., because of the great diversity in how the church operates around the world. But divisions, working with their unions and conference/mission/fields, are encouraged to develop policies and limits or guidelines that will guide in the work in their territories. The General Conference Executive Committee has set a cap of the equivalent of 2% of gross tithe that may be spent for operations at the General Conference headquarters.

The annual reporting on the use of tithe and the review of trends should help all organizations to be more intentional on focusing the use of tithe on its primary objective—the support of pastors and their soul winning activities.

**Q 20 15 Promotion of Tithing Plan**—Church leaders at all levels shall inform and educate church members regarding the denominational tithe and offering system, and actively promote participation in the full range of possibilities it provides.

**Q 20 20 Reporting and Monitoring**—Administrators and executive committees, not only need to understand scriptural and Spirit of Prophecy counsel regarding the use of tithe and the policies that have been developed to guide the church in applying that counsel, but also need to assess and evaluate its application within their territories. To assist with this ongoing evaluation and monitoring, each conference, mission, union, division, and the General Conference shall make an annual report to its executive committee on the sources and use of tithe as follows:

1. Tithe Received—Report to include:
  - a. Tithe received from members
  - b. Tithe percentages received from lower organizations
  - c. Tithe appropriations received from higher organizations
  - d. Tithe received from any other source
  - e. Less tithe percentages sent to higher organizations (for purposes of this include Inter-American Division Employees' Benefit Plan contributions as they are part of the operating expense and should be shown under the section on the use of tithe).

2. Use of Tithe—Report to show the amount of tithe used to support:

- a. Pastors, evangelists, and front line workers in the field
- b. Headquarters operating at the conference/mission/union/division and General Conference
- c. Education including a breakdown as to amounts at the elementary level, secondary level, and at the college and university level
- d. Direct evangelism
- e. Media outreach
- f. Literature evangelism program
- g. Inter-American Division Employees' Benefit Plan contributions—These contributions which are part of employee costs should be reported under the separate categories (paragraphs a. through f. and h.) based on where the individuals involved are employed, but if the contributions are not specifically identifiable by category, the costs should be reported here.
- h. Other uses—Give breakdown if it exceeds 5% of tithe.

3. Local conferences/missions/fields/unions of churches shall report to their executive committees how the tithe was used within their territory.

4. Unions shall report to their executive committees the way tithe was used in their own operations and also how tithe was used by all conferences/missions/fields within their union.

5. Divisions shall report to their executive committees the way tithe was used in their own operations and also how tithe was used by all unions and conferences/missions/fields and attached regions within their division.

6. The General Conference shall report to its executive committee the way tithe was used within its own operations and also how tithe was used by all divisions, unions, conferences/missions/fields and attached regions around the world.

7. The annual report on use of tithe for one's own operations is to reflect the last full year of operations. The reports on how tithe was used by lower organization will normally reflect the preceding year because of the time required to accumulate the information from subsidiary organizations. Institutions do not report separately as all tithe to institutions will be reflected in the report of the conference/mission/field, union, division, or General Conference providing the tithe appropriation to the institutions.

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1. Deuteronomy 12:6, 11, 17; 14:22–27 mentions a tithe that was to be taken to the central sanctuary to be eaten there by the family as a fellowship meal in the presence of the Lord. This tithe came from the produce of the earth and significantly differed from the use of the regular tithe, which was the exclusive property of God. It has been additionally called the second tithe. There was another tithe given in the third year (14:28, 29; 26:12–15). This was also from the produce of the earth and was kept in the towns. Its purpose was that “the Levites . . . and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied” (14:29). This was most probably a different use of the second tithe every three years. In other words, for two years the second tithe was brought to the sanctuary/temple and eaten there by the Israelites but every third year . . . this second tithe was to be used at home, in entertaining the Levites and the poor” (PP 530). The second tithe should not be confused with the Levitical tithe that exclusively belonged to the Lord.
  2. Where the cost of retirement contributions for elementary school teachers are not funded separately but are part of the percentage of tithe contributions from the local conferences, the total amount of the Inter-American Division Employees' Benefit Plan contributions for elementary teachers may be from tithe.

# APPENDIX

# 2

**SEVENTH-DAY  
ADVENTIST  
CHURCH GUIDELINES  
ON THE USE  
OF OFFERINGS  
(2020–2021)**



## R 03 THE MISSION OFFERINGS

**R 03 05 Philosophy**—The worldwide task entrusted to the Seventh-day Adventist Church calls for both sacrificial and systematic financial support. In recognition of this fact, the Church, in its formative years, was divinely led to adopt the biblical principle for the support of God’s work on earth through the tithes and freewill offerings of its people. The tithe is the first financial obligation of the stewardship of believers and is the main source of funding for the total proclamation of the gospel to all the world by the Seventh-day Adventist Church. This makes possible a balanced and comprehensive evangelistic outreach to the public and the spiritual nurturing of church members. Because the tithe is reserved for such a special purpose, freewill offerings and other forms of income must provide the funding for many other functions of the gospel work..

**R 03 10 Nature of Offerings**—Offerings are both voluntary and required by the Lord. They are a divine requirement that when internalized in the life of believers becomes a free expression of a loving will (cf. Exod. 25:2; 36:3). Offerings are essentially an expression and an embodiment of our gratitude to God for His abundant gift of life, redemption, sustenance, and constant blessings. They contribute to the development of the image of God in us in that through our giving we imitate the Greatest Giver of all, who through Christ gave us the abundant richness of His grace (John 3:16).

### **R 03 15 Principles Guiding our Giving—**

1. Bringing offerings to the Lord is a Christian duty with spiritual and moral implications. To abstain from bringing them to the Lord is considered by Him to be an act of robbery (Mal. 3:8). The love and honor due to Him should not be granted neither to ourselves, nor to someone else.

2. Our offerings are an expression of our self-offering to God. They are a deeply religious experience in that they are a token of a life wholly surrendered to God as our Lord (cf. Lev. 1:4, 9). Through our offerings the self-bows down before the Creator and Redeemer.

3. Offerings are an acknowledgement of God’s providential care in our lives (cf. Psalm 34:8). An offering comes from a heart that

trusts in a personal God who constantly provides for our needs as He sees best (1 Chr. 29:14).

4. Offerings come from a heart that is at peace with God and others. The giving of offerings is a religious act that is not detached from nor is it indifferent to the quality of the daily life of the believer. It combines ethics and worship (Matt. 5:23, 24).

5. Offerings rest on the faith-conviction that we have found in Christ's assurance of salvation. It is not a search for our acceptance before God, but it flows from a heart that by faith has accepted Christ as the only and sufficient means of grace and redemption (2 Cor. 8:1, 9).

**R 03 20 Responsibility for the Offerings**—Although our offerings are to be spontaneous, they are also to be systematic. Based on the blessings received from the Lord, the individual or the family should set apart, at home, a particular portion of their income and/or increase as an offering. This offering is to be brought or sent to the church (Deut. 16:17; 1 Cor. 16:2; 2 Cor. 8:11, 12).

The church is expected to appoint individuals to collect the offerings and to keep records of them. This will protect the integrity of the offerings and introduce an element of accountability (cf. 2 Cor. 8:17–23; 9:3).

It is the responsibility of the world Church to establish the principles that should guide the distribution and use of offerings.

**R 03 25 Purpose of Offerings**—While the specific use of tithe is restricted to the ministry of the gospel, Church offerings are to be used to cover all the other needs of the local congregations and of the Church at all administrative levels.

In the Bible they were used for the building and maintenance of the temple (Exod. 25:2; 1 Chr. 24:6, 9), to assist the poor (Acts 4:34, 35), and to support the sanctuary services and the mission of the Church (cf. Num. 7:3).

Offerings strengthened the unity of the Church. Through their offerings, believers showed themselves to be one in spirit, message, and purpose (Rom. 15:27).

Through the distribution of offerings throughout the Church, congregations that have more share with congregations in other places who have less, thus expressing Christian love within the fellowship of believers (2 Cor. 8:8, 24,13–15).

Offerings provide within the worship hour a special moment to praise and honor God for His many blessings and unmerited kindness (cf. Prov. 3:9; 2 Cor. 9:12,13). It is the aim of offerings to nurture the spirit of gratitude within the worshiping community and to subdue the natural selfishness of the human heart.

### **R 09 SYSTEMATIC GIVING PLANS**

**R 09 05 Description**—Under this systematic offering plan, all undesignated offerings received are combined and distributed based on percentages approved by the General Conference and the division. While the distinction between tithe and offerings and the utilization of each is preserved, all offerings taken by the local church, including those taken during the Sabbath School and church services, are included in the Offering.

Under the systematic offering plan each offering goes to support all of the various functions previously covered by separate offerings taken each Sabbath based on the Calendar of Offerings and during the Sabbath School for missions and Sabbath School expense. In order for members to understand the wide range of functions being supported by their offerings, divisions are encouraged to prepare promotional materials that, at some point during the calendar year, highlight each of the different ministries included in the traditional Calendar of Offerings as well as the worldwide mission program of the Church. Care should be exercised to make it clear to the members that the offering on that particular Sabbath is not going in its entirety for the ministry being highlighted.

**R 9 10 Designated Offerings**—Churches on the systematic offering plan will still respect the wishes of donors who designate a specific use for their offerings.

**R 9 15 Distribution**—The Offerings according to the systematic offering plan shall be distributed as follows:

1. Local Church—The local church shall receive 60% of the offerings for the local church budget. The local church shall determine



the distribution of its portion of the total offerings in accordance with the local church budget.

2. General Conference—The General Conference shall receive 20% of the offerings for the world mission of the Church. The General Conference Executive Committee shall determine the distribution of the portion of the offerings remitted to the General Conference.

- a. The General Conference Executive Committee established the initial distribution of the General Conference portion of the offerings based on the average of the weekly offerings for the previous three years. The funds were allocated on a percentage basis to the organizations and functions previously supported by the Calendar of Offerings including the Sabbath School mission offerings. The distribution shall be restudied at least every five years.
- b. The Thirteenth Sabbath Offering projects shall be promoted on a quarterly basis, with the understanding that a percentage of the total World Mission portion of the offerings for each quarter will be allocated to the Thirteenth Sabbath projects for that quarter, in addition to any specially marked Thirteenth Sabbath Offering funds.

3. Conference/Mission, Union and Division—The Executive Committee of the Division will establish the Combined Offerings to be distributed to the Conference/Mission/Union, and Division after determining the percentage that will be allocated to the local church. According to paragraph 1 above, (60%) will go to the local church, and 20% will go the General Conference as per paragraph 2 above. 20% will be available to be distributed among the following three organizational levels:

- a. Local Field 12%–16%
- b. Union 0%–4%
- c. Division 4%

4. It is understood that the Executive Committee of the Union will define the appropriate distribution percentage that should be received, taking into consideration the need to use the diverse non-tithe resources to finance the development projects of the local church and of the local fields of the Union.

5. The Unions that choose not to use these offering resources, or to only use a portion of the 4% to finance their special projects where tithes cannot be used, will have to apply these unused funds at their level within the operating budget, as allocated to their territory, according to what was voted by the Executive Committee.

**R 9 20 Report**—Church members should be informed regularly as to how their offerings are used both for the quarterly mission projects and in accomplishing the overall mission of the Church.

### **R 13 GENERAL CONFERENCE FUNDS**

**R 13 05 General Conference Funds**—20% of the regular offerings are considered to be General Conference funds. The church treasurer will send those funds to the Division through the regular channels. The area auditors and the auditors of the local fields will ensure that these funds are faithfully remitted and appropriate adjustments will be made as needed. For each one hundred dollars remitted to the Division for this concept, the remittance to the General Conference will be as follows:

- 50% as weekly mission offering
- 20% as thirteenth Sabbath offering
- 20% given to Investment Fund
- 4% Birthday offering
- 3% Annual sacrifice offering
- 1% Adventist World Radio
- 1% World Mission budget
- 1% General Conference Session - Special project

# APPENDIX Sermon:

# 3

**"ABUNDANCE  
AT THE LORD'S TABLE"  
TITHES AND OFFERINGS  
IN MALACHI 3:8-10**



TODAY I WOULD LIKE TO INVITE YOU to reflect on one of the most striking reformation stories found in the biblical record. The story is about Nehemiah's second reformation.

### **SPIRITUAL PROSPERITY**

As you know, Nehemiah was the cupbearer in the court of King Artaxerxes I. This was an influential and honorable position in the Persian court. Nevertheless, despite the advantages he enjoyed, Nehemiah longed to work for God and help rebuild the wall of Jerusalem. That's why he asked the king's permission to go to Jerusalem for a certain period of time in order to lead in rebuilding the wall.

Nehemiah arrived in Jerusalem in the year 444 BC and stayed there until 432 BC, a total of twelve years. During that time, in spite of facing great internal and external opposition, Nehemiah and the people rebuilt the wall in only fifty-two days; less than two months. Additionally, Nehemiah led out in a great spiritual reformation of the people. Nehemiah chapter 8 narrates how the Scriptures were read and how they joyfully celebrated the Feast of Tabernacles. Chapter 9 tells how the leaders reviewed their nation's history and God's blessings through its course.

Chapter 9 also describes how, under Ezra's leadership, the people confessed their sins and acknowledged God's kindness and care for His people. As a result of that act of reconsecration, chapter 10 describes the covenant the people made to serve God faithfully. The leaders wrote down and signed that covenant.

The story of Nehemiah's reformations ended with the dedication of the wall and the people joyfully giving tithes and offerings. Let's read Nehemiah 12:43–45, which narrates the end of Israel's reformation and revival. I'm reading from the New King James Version:

“Also that day they offered great sacrifices, and rejoiced, for God had made them rejoice with great joy; the women and the children also rejoiced, so that the joy of Jerusalem was heard afar off. And at the same time some were appointed over the rooms of the storehouse for the offerings, the firstfruits, and the tithes, to gather into them from the fields of the cities the portions specified by the Law for the priests and Levites; for Judah rejoiced over the priests and Levites

who ministered. Both the singers and the gatekeepers kept the charge of their God and the charge of the purification, according to the command of David and Solomon his son.”

Brothers and sisters, throughout the history of God’s people, every work of revival and reformation has culminated in great joy, vows of faithfulness, and the cheerful giving of tithes and offerings.

Exodus 35 and 36 narrate how after confirming their covenant with God at Sinai, the people joyfully brought their offerings to build the sanctuary, until Moses had to tell them not to bring any more, because they had already gathered much more than what was needed. I especially like this story because the Israelites had been delivered from terrible slavery a few months prior. God had taken them out with a strong hand and had given them many riches and now, this newly freed people were building a sanctuary worthy of the God who created heaven and earth, and destroyed the most powerful army of that time in the Red Sea. They were building that sanctuary with the wealth God had given them.

1 Chronicles 29 also tells how the people generously gave offerings to build the temple in David and Solomon’s days. 2 Chronicles 30 and 31 recount how Hezekiah led a reform that ended with the celebration of Passover, the reorganization of the priests and Levites, and the people’s tremendous response of destroying idols and altars to heathen gods and bringing their tithes and offerings in abundance.

Acts 4 and 5 describe how the members of the Early Christian Church “were of one heart and one soul” and “nor was there anyone among them who lacked,” because the church gave so abundantly that some members sold their properties and brought that money to the apostle’s feet.

In 2 Corinthians 8, Paul narrates how in the Gentile churches, in spite of having been tried with great affliction, “the abundance of their joy and their deep poverty abounded in the riches of their liberality” to meet the needs of the church in Jerusalem.

And so it will also be at the end of this world’s history, when “the kings of the earth [which are the redeemed] bring their glory and honor” to the holy city (Rev. 21:24). No one will come before God empty-handed.

Every true reformation produces joy and generosity toward God.

## CRISIS

Sadly, when Nehemiah returned to the Persian king's court in 432 BC, things began to decline among the Jews in Jerusalem.

The Scriptures tell us that sometime after having returned to the Persian palace, once again, Nehemiah asked for permission to visit his brethren in Jerusalem to see how things were going. Upon his return, Nehemiah found an unfortunate situation where the people were suffering from spiritual apathy and lethargy.

**1. Giving room to Satan's representatives at the very heart of the nation.** Starting in Nehemiah 13:4, we are told of what had happened in Nehemiah's absence. First, Eliashib, the high priest in charge of the storerooms in the house of the Lord, in other words, the Temple treasurer, had become close friends with Tobiah, one of Israel's chief enemies, and had prepared him a room in the temple chambers where tithes and offerings had previously been kept. The main religious leader in Israel had set aside one of the temple rooms to lodge an enemy of God's people.

Let me explain a bit further who Tobiah was. Tobiah was part of the threefold force that challenged the Jews and had opposed the building of the wall and Israel's religious reformation. According to Nehemiah 4:3, Tobiah was the one who had mocked those building the wall saying, "If even a fox goes up on it, he will break it down." Then, according to Nehemiah 6:17–19, Tobiah tried to sabotage the building of the wall through propaganda and intrigue, trying to discourage, confuse, and intimidate the builders.

As we read in Nehemiah 6:1–4, this threefold opposition included Sanballat, Governor of Samaria, Geshem the Arab, and Tobiah, Sanballat's Ammonite servant. This triumvirate was also supported by the prophetess Noadiah and other false prophets. Tobiah and his son Jehohanan had married daughters of important Jewish citizens (see Neh. 6:17) and many Jews were his allies. Undoubtedly, those Jews wanted to enjoy the financial and political benefits resulting from having a good relationship with the Samaritan governor through Tobiah. Ellen G. White states in *Testimonies for the Church*, volume 3, chapter 51, page 572, that this threefold opposition illustrates the opposition God's people will face at the end of time.

As a result of all those actions, one of God's main enemies had a personal room in the Lord's temple. I'm not sure if it was an office where he tended to his business in Jerusalem, or a room where he stayed when he travelled to the city. The fact is that one of the main representatives of Satan's force was residing in God's house.

**2. Leaders were unfaithful to God.** Second, some of the sons of Israel's most prominent priests had married the main enemies of God's people. Nehemiah 13:28 tells us that a grandson of Elisahib, the high priest, had married the daughter of Sanballat, Israel's relentless enemy.

**3. Leaders were embezzling tithes and offerings.** Third, Ellen G. White says that during Nehemiah's absence, offerings had been mismanaged (*Prophets and Kings*, ch. 57, p. 670). People had become discouraged by the misuse of offerings and had reduced their offerings.

**4. People were unfaithful in bringing tithes and offerings.** Fourth, the people had ceased to bring their offerings (13:10–12).

**5. Priests and Levites had abandoned their ministry.** Fifth, the priests and Levites had stopped receiving the portion of tithes and offerings that belonged to them, and had returned to their lands and left the temple service (13:10).

**6. God's people were unfaithful.** Sixth, people had started to marry heathen women, so much so that their children didn't know how to speak Hebrew. Those children were being raised as heathens and idolaters. If they couldn't speak Hebrew, how could they learn about God's law? (13:23–27).

**7. The Sabbath had been transgressed.** People had started to transgress the Sabbath. Some of them treaded wine presses on Sabbath. Others bought and sold on the Sabbath (13:15–22).

As you can see, there's a direct relationship between the leader's faithfulness, the people's faithfulness, and the return of tithes and offerings. Those three elements influence one another. All these backsliding tendencies among the children of Israel foretold serious problems in the future. If these sinful ways were not firmly corrected, God's people would plunge deeper and deeper into apostasy.

We can't have a good understanding of the characteristics of this crisis unless we study the book of Malachi. Scholars believe Malachi was called to the prophetic ministry during the crisis in Nehemiah's days.

## MALACHI'S PROPHETIC MESSAGE

Malachi's prophetic message is very interesting because it helps us understand how God confronted the crisis through His prophet. Malachi's messages and Nehemiah's actions complement each other.

**1. Rebuke of the leaders.** First of all, in Malachi 1:6 to 2:9, God rebukes priests for insulting Him by offering blemished, sick, or stolen animals (Mal. 1:6–14). God rebukes priests for lowering the standards of the worship service. Additionally, the Lord rebukes priests for complaining that working at the altar was wearisome. Imagine! The priests told God that working with Him was not worthwhile!

Nehemiah's story tells us that the priests had ceased to receive the people's tithes and had fled to their cities, because they had no way to support themselves. However, Malachi reveals that the problem had started with the priests themselves for having dishonored God by allowing blemished, sick, or stolen animals to be offered and sacrificed. God warned the priests that they were under a curse and He had made them contemptible before the people. If they didn't repent and give glory to His name, speak the law, and share wisdom with their mouth—because a priest is the “messenger of the Lord of hosts” (Mal. 2:7)—God would cast them out of their ministry, just as the refuse of their sacrifices was thrown out.

**2. Rebuke of the people.** Second, in Malachi 2:10 to 3:5, God rebukes the people for having abandoned the wives they had married in their youth, thus breaking the covenant they had entered into in His presence. Furthermore, they had made things worse by marrying foreign women. God tells them through the prophet that He “hates divorce” and that those who divorce are like those who cover their garments with violence (Mal. 2:16). In Hebrew, the original language, it says that it is like covering oneself with violence or injustice.

God warns the people in Malachi 2:17 to 3:5 that judgment day is coming and that He will purify the children of Israel just like silver is purified. Judgment day will be hot as an oven, and those who indulge



in wickedness and the proud will be like straw, and they will be consumed, leaving neither root nor branch (Mal. 4:1, NLT).

Malachi's message is directed at a people who appear to be good. They worship, bring their offerings to the temple, and consider themselves to be part of God's people. Their tithes and offerings are loathsome and their actions are unjust, but they still consider themselves part of the chosen people. However, those who worshiped complained that God did not love them and didn't hear their prayers.

**3. Financial problems among the people.** Malachi 1:2 relates that God told the people "I have loved you," but the people complained to God: "In what way have You loved us?" Apparently the nation was having spiritual and financial problems and they blamed God for their woes. God's answer was: "I have loved you, but you have dishonored Me. How do you expect Me to bless you when you're constantly insulting me?"

## RESTORATION

The solution Malachi offers is very interesting and has very meaningful lessons for us. What steps does Malachi follow to restore the people's relationship with God?

**1. Spiritual revival.** In chapter 3, verse 6, God tells them: "Return to Me, and I will return to you. I do not change. I still love you, but you have turned away from Me." The people's response to God in verse 7 is interesting: "In what way shall we return?" as if they were righteous. I can imagine the priests telling God: "We're not the problem. The people have stopped bringing their tithes and offerings. We aren't being supported. How do You want us to return? The people should return to God first by bringing their tithes and offerings!"

But I can also imagine the people telling God: "We're not the problem. Look at how the priests are behaving. They began marrying heathen women, they've even given lodging to the enemies of Your people in the temple. Tobiah himself has a room in Your temple. How do You expect us to bring our tithes and offerings to Your temple? The priests should be the first to reform!"

God, however, doesn't excuse the priests nor the people. They're both in the wrong and both are rebuked. God then identifies what they need to do to return to Him. God doesn't begin by saying that

they need to stop betraying one another (2:10), especially dealing treacherously against their wives (2:14), to stop marrying heathen women (2:11), or to stop swearing falsely or exploiting wage earners, widows, orphans, and treating foreigners unjustly (3:5), instead He tells them: “Bring all the tithes into the storehouse, that there may be food in My house” (3:10). Why does God begin with tithes? There are several reasons for this.

**2. Tithes and offerings apply to everyone.** The first reason is that tithes applied to the people as well as the priests and Levites. Everyone had to pay their tithes. By encouraging people to return their tithes and offerings, Malachi was reminding everyone that they had to return to the Lord.

**3. Tithes and offerings attack the root of sin.** The second reason is that tithes attack the root of all sin: selfishness. God asks a tithe from us because that’s His way of working for our salvation. Ellen G. White tells us that God established tithes after the Creation to counteract the effects of sin. “The consecration to God of a tithe of all increase, whether of the orchard and harvest field, the flocks and herds, or the labor of brain or hand, the devotion of a second tithe for the relief of the poor and other benevolent uses, tended to keep fresh before the people the truth of God’s ownership of all, and of their opportunity to be channels of His blessings. *It was a training adapted to kill out all narrowing selfishness, and to cultivate breadth and nobility of character.*”—*Education*, ch. 5, p. 44. The Bible also says that the love of money is “the root of all kinds of evil” (1 Tim. 6:10).

In the book of Nehemiah, as well as in the book of Malachi, there’s a correlation between tithes and spiritual life. Those who began by withholding tithes from God, ended up divorcing their wives, working on the Sabbath, and treating others unjustly. The same could happen among us.

Malachi 2:13 says that people came and covered the altar with tears, complaining to God about the problems they were facing. It might be that many of our tearful requests to God are simply the result of our lack of faithfulness. The solution is not praying more, but taking decisive action. Believers should change their lives, give God the honor and obedience that are due to Him, be faithful and keep the promises made to their wives, and then their prayers will

have power. God considers that being unfaithful in tithes and offerings is robbery, even if the ministers who manage them are unfaithful.

God asks us to bring “all” the tithes into the storehouse. What are “all” the tithes? All the tithes are a tenth of everything God has given me, not the tithe of what is left over after I have met my needs and have given the government its share. The problem begins with the quality of our tithes and offerings, and the attitude with which we give them. We insult God when we grudgingly return what belongs to Him, out of fear, or only from our leftovers. God gave the best of heaven to save us; it is our privilege to cheerfully and joyfully return our tithes to Him.

The law on tithes is very interesting. Leviticus 27:30–34 tells us that the people could redeem the tithes of their seeds and fruits by adding an additional twenty percent to its price. Apparently this was done to allow farmers to have seed with which to sow their land. But in the case of animals, whatever passed “under the rod” was a tithe for the Lord. In other words, animals were passed in line under the rod and were counted. Every tenth animal was set aside. This animal could not be redeemed or bought back. Even if it was the best animal. Thus, God shows us the holiness of tithes. We cannot touch what belongs to Him.

In the case of the priests and Levites, there was an even higher standard. According to Numbers 18:25–31, priests and Levites had to give “the best” of what they received. This makes me think of something that Pastor Steele, who grew up in a communist country, told me. He said that they set aside the best bills, the newest ones, and the newest and prettiest coins to pay their tithes. They set aside the best for God.

**4. A practical reformation.** How did Nehemiah solve the problem? Nehemiah 13, verses 8 and 9, tells us that Nehemiah took Tobiah out of the temple premises, he cleaned the temple rooms and restored them to their proper usage. Then he reinstated the priests to their jobs and commanded that tithes be used correctly. He appointed priests and Levites who were “considered faithful” to supervise the distribution of tithes in a fair way and, by the way, also named Zadok as a “scribe” to assess the use of the tithes. He was probably a professional “auditor” who would ensure that everything was done right. After starting with the tithes, Nehemiah continued with the reformation on the

Sabbath and marriage. We are told that people once again gave cheerfully and there was abundance at the Lord's table.

### **WHY I LOVE THE ADVENTIST FINANCIAL SYSTEM**

Dear reader, I love the Adventist financial system. It has made the growth of the church possible in a marvelous way.

How are tithes used? The church uses tithes according to biblical principles.

I love the church's transparency. Every four years, local churches appoint delegates to attend the Conference's constituent assembly. At that assembly, the Conference gives a report of how it has used its tithes and offerings. In addition, the General Conference has auditing systems to assess tithe management from the local church level to the General Conference level, and that report has to be voted and explained at constituent assemblies at every level. The General Conference gives this report to the world Church at each General Conference Session. We are a very well organized people.

### **ABUNDANCE IN THE LORD'S HOUSE**

What happens when we stop returning our tithes? We all suffer. The church cannot support its pastors and Bible instructors and therefore has to reduce their number. Our children receive less spiritual guidance in churches and at school. Our bad example leads our children to have little respect for God's house. The church cannot faithfully accomplish its mission in the territory it has been assigned. Neither can the church support the spreading of the gospel in mission fields where there's no Adventist presence or where Adventist presence is scarce. Neither can God bless us. Not only do we get into spiritual and family problems, but we also have financial problems. When there's scarcity in the Lord's house because of our unfaithfulness, there's also scarcity in our homes.

However, when there's abundance in the Lord's house, there's also abundance in our homes. God's people can accomplish their mission and our children receive the spiritual orientation God wants them to receive. But even more importantly, our example and experiencing God's blessing in our lives will motivate our children to be faithful to Him and to serve Him wholeheartedly.

*[Note to the preacher: End by telling a personal story of how God has blessed you as you faithfully returned your tithes and offerings to God. Then make an appeal to everyone to renew their covenant with God, by committing to faithfully bring their tithes and offerings. It might also be good on that Sabbath for the church to give a report of how tithes and offerings have been used for evangelizing work].*





