

IN SEARCH OF THE STOREHOUSE

Some Key Questions on Tithing

ELDER G. EDWARD REID, JD, MDiv., MPH
Stewardship Director, North American Division

“Bring ye all the tithes into the storehouse” (Malachi 3:10), is God’s command. No appeal is made to gratitude or to generosity. This is a matter of simple honesty. The tithe is the Lord’s; and He bids us return to Him that which is His Own” (Ellen G. White, *Education*, p. 138).

There are many references in the Scriptures and the counsel of Ellen White regarding the tithe and its use. The majority of Christians today believe that the law of the tithe is still binding. The question which surfaces from time to time is: Just where is the storehouse today? And, in addition, even if I knew where it was, do I have to turn all my tithe in there, or can I use my own discretion and return my tithe as I see best? Other questions that arise involve such topics as: What should I do with my tithe if I sincerely believe that those charged with the responsibility of distributing the tithe are not doing so in a responsible manner? or What if I know of an independent ministry that is doing a good work that I want to support? Isn’t that a Gospel ministry?

The purpose of this article is to find the answers to these questions from the Biblical record and the counsels of the Spirit of Prophecy. How do we as Adventists apply the Biblical counsel to our day?

Church’s Working Policy.

The Working Policy of the North American Division. Section T 05 20 states: “It is recognized that the local conference level of denominational organization is the ‘storehouse’ to which all tithe should be sent and from which the Gospel ministry is supported. For the convenience of church members, the tithe is turned in to the local conference through the local church where membership is held.”

Some members have wondered whether or not it would be appropriate to send their tithe directly to denominational institutions such as the entities at the Adventist Media Center where ordained Adventist ministers are employed. Church leaders have felt that, in order to be consistent with the Scriptures and the Spirit of Prophecy counsel and to present a clear picture to the membership, the conference level of our church organization should be recognized as the storehouse.

With this idea in mind the NAD Working Policy in T 05 25, states: “Tithe paid to denominational institutions shall be remitted by the institutions to the local conferences in whose territory they are located. The regular percentages according to policy shall be passed on by the local conference to their higher organizations. The remainder of the tithe retained by the local conferences may be used as the conference committees shall determine, within denominational guidelines concerning use of tithe and with due regard being given to the needs of the institutions from which the tithe was received.”

I believe that these two statements from the Working Policy are in harmony with the inspired counsel. We will examine this counsel in the balance of this study.

The Scriptural Perspective.

When God delivered Israel from Egypt, once again seeking to establish “His” people, He told them again about the tithing system and the support of the services of the tabernacle. Tithing was evidently known to mankind since the Fall and expulsion from the Garden of Eden.

The Bible records the fact that Abraham (Genesis 14:20) and Jacob (Genesis 28:22) were tithers. However, when God took His people to the Promised Land following the great Exodus, He spelled out through His servant Moses much more detail on this and other subjects. For example, “All the tithe of the land . . . is the Lord’s: it is holy unto the Lord” (Leviticus 27:30). In God’s plan one of the twelve tribes, Levi, was not to engage in regular work activities as the other 11 tribes, but this tribe was to be set aside for the religious activities and instruction of the nation. They were to be supported by the tithe and freewill offerings of the others.

The Lord (Jesus) instructed them, “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. . . . 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’” (Numbers 18:21, 24, NKJV).

Just before the conquest of Canaan, Moses gave Israel his final counsel from the Lord. This is the substance of the book of Deuteronomy. God told His people that in the Promised Land they were not to do whatever they thought was right in their own eyes with regard to their tithe and offerings, but they were to follow precisely His plan for them. Note His words:

“But you shall seek the place where the Lord your God chooses, out of all your tribes, to put His name for His habitation [dwelling]; and there you shall go. There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstlings of your herds and flocks. . . . You shall not at all do as we are doing here today—every man doing whatever is right in his own eyes. . . . But when you cross over the Jordan and dwell in the land which the Lord your God is giving you to inherit, . . . then there will be the place where the Lord your God chooses to make His name abide. There you shall bring all that I have commanded you: your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, and all your choice offerings which you vow to the Lord. . . . Take heed to yourself that you do not offer your burnt offerings in every place that you see; but in the place which the Lord chooses, in one of your tribes, there you shall do all that I command you” (Deuteronomy 12:5-14, NKJV).

I refer to the above counsel as the law of the central storehouse. God did not plan that everyone would do what was right in his own eyes. He had a specific plan, and He expected His people to follow it. That God means what He says in regard to the support of His work through His treasury is shown clearly in Scripture.

As Israel prepared to capture Jericho according to the directions given to them by God—the routine of marching around the city—Joshua told Israel that “all the silver, and gold, and vessels

of brass and iron, are consecrated unto the Lord: they shall come into the treasury of the Lord” (Joshua 6:19). After the conquest the Scripture says, “And they burnt the city with fire, and all that was therein: only the silver, and the gold, and the vessels of brass and iron, they put into the treasury of the house of the Lord” (Joshua 6:24).

All Israel followed these divine instructions with the exception of one man—Achan. Because of his disobedience thirty-six Israelites were killed at Ai. When Joshua inquired of the Lord as to the problem, he was told that someone had disobeyed and kept some of God’s portion instead of turning it in to the Lord’s treasury. God said, “You cannot stand before your enemies until you take away the accursed thing from among you” (Joshua 7:13, NKJV). And so the fate of Achan was that he was stoned to death along with all of his family, and then all of their possessions were piled on top of them, and they and their possessions were burned up (see Joshua 7:24-26).

Much more could be said from the Old Testament perspective, but I will just recall briefly the experience of King David. Evidently, it was his practice to follow the counsel of God as outlined in Deuteronomy chapter 12. He states in Psalm 66:13, “I will go into Your house with burnt offerings; I will pay You my vows.” And again when he was contemplating God’s great goodness, he stated, “What shall I render to the Lord for all His benefits toward me? I will take up the cup of salvation, and call upon the name of the Lord. I will pay my vows now in the presence of all His people. In the courts of the Lord’s house, in the midst of you, O Jerusalem” (Psalm 116:12-14, 19, NKJV).

David did not send his tithe somewhere; he took it, as an act of worship and in obedience to God’s command. He took it to God’s house, where God’s people were, in the courts of the Lord’s house.

David was so inspired by God’s goodness he decided to build God a mighty temple. But because he was a man of war he was not permitted to build the temple, though he did draw the plans and secured all of the building materials. David stated, “Now He [the Lord] said to me, ‘It is your son Solomon who shall build My house and My courts; for I have chosen him to be My son, and I will be his Father’” (I Chronicles 28:6, NKJV). Then later as Solomon was building the Temple, God said to him, “Concerning this Temple which you are building, if you walk in My statutes, execute My judgments, keep all My commandments, and walk in them, then I will perform My word with you, which I spoke to your father David” (I Kings 6:12, NKJV).

God even told Isaiah, the Gospel prophet, “Even them [foreigners, strangers, non-Israelites] will I bring to My holy mountain, and make them joyful in My house of prayer. Their burnt offerings and their sacrifices [those things commanded in Deuteronomy 12] will be accepted on My altar; for My house shall be called a house of prayer for all nations” (Isaiah 56:7, NKJV).

Israel prospered when they obeyed God, and they fell onto hard times when they didn’t. They seemed to follow a cycle of obedience and prosperity and then disobedience and problems. It was during one of the periods of unfaithfulness that God, through the prophet Malachi, once again invited His people to return to Him. “Return to Me, “ He says, “and I will return to you.” And the people said, “In what way shall we return?” And God essentially answers that question by saying, “Stop robbing Me!” To paraphrase Malachi 3:6-10, “You are cursed with a curse, for you have robbed Me, even this whole nation (not just one man as in the days of Achan). Bring all the tithes (the ‘whole tithe’) into the storehouse, that there may be food in My house. And prove 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.”

So what can we learn from the Scriptures about tithe? First, the tithe doesn't belong to us. It is the Lord's. It is holy. Second, we are to follow God's plan precisely in regard to where we return our tithe. In Old Testament times that place was the Temple storehouse from which the priests and Levites were paid. Today the equivalent would be the conference office from which the pastors are paid. And third, the tithe is to be used as God directed—to support the ministry.

The Spirit of Prophecy Counsel.

According to Arthur White, grandson and biographer of Ellen White, and secretary of the White Estate for 41 years, “Nothing is plainer in the E.G. White writings than the instruction concerning the faithful payment of tithe and the fact that it is reserved for support of the ministry. This is attested to in all Ellen White's statements that have a bearing on this question” (Ellen G. White: A Biography, vol. 5, p. 390).

“Also the precise use of the tithe, sacred to the support of the ministry of the church, was repeatedly brought to the attention of the leaders and members” (idem, vol. 1, p. 393).

God impressed Ellen White with the seriousness of the tithe by making the duty plain and associating it with the covenant relation. “He Who gave His Only-Begotten Son to die for you, has made a covenant with you. He gives you His blessings, and in return He requires you to bring Him your tithes and offerings. No one will ever dare to say that there was no way in which he could understand in regard to this matter. God's plan regarding tithes and offerings is definitely stated in the third chapter of Malachi. God calls upon His human agents to be true to the contract He has made with them. ‘Bring ye all the tithes into the storehouse,’ He says, ‘that there may be meat in Mine house’” (Review and Herald, December 3, 1901, in Counsels on Stewardship, p. 75).

One of the most comprehensive storehouse references I have found contains four names for the storehouse, thus helping to focus on the place God wants the tithe to be returned.

“The Lord declares that what a man sows he shall also reap. Shall we not, then, by our good works, seek to sow the very best quality of seed? In the last days of the old year shall we not make our account right with God by bringing all the tithes into His storehouse? Will any venture longer to rob God in tithes and offerings? In the coming holidays, let our gifts be not to one another, but to the house of God, ‘that there may,’ He says, ‘be meat in mine house.’ In place of spending our time and means in getting up something to surprise and gratify our friends, shall we not turn all our offerings into God's treasury? Shall we not make a thank offering to the Lord? Will those who profess to be Christians see this matter in its true bearing? Will they awake to a sense of their obligation to God, and render to Him His Own?” (Ellen G. White, Review and Herald, December 8, 1896).

What a unique paragraph. “His storehouse,” “the house of God,” “Mine house,” and “God's treasury” are used interchangeably. Apparently, they are one and the same. I have found no evidence in either the Bible or the Spirit of Prophecy that the storehouse is any other than that which the church's Working Policy states. It is the place from which the pastors are paid, the

conference treasury that receives the tithes from the local churches where they are returned by the church members.

If indeed the location of the storehouse is so plain, why do folks seem to have such a difficult time finding it?

The answer is astonishingly simple: “Many presidents of state conferences do not attend to that which is their work—to see that the elders and deacons of the churches do their work in the churches, by seeing that a faithful tithe is brought into the treasury. Malachi has specified that the condition of prosperity depends upon bringing to God’s treasury that which is His Own. This principle needs to be often brought before the men who are lax in their duty to God, and who are neglectful and careless in bringing in their tithes, gifts, and offerings to God. . . . Please read this whole chapter [of Malachi 3], and see if words could be spoken that would be more plain and positive than these. They are so positive that no one who desires to understand his whole duty to God needs to make any mistake in the matter. If men offer any excuse as to why they do not perform this duty, it is because they are selfish, and have not the love and fear of God in their hearts” (White, Testimonies to Ministers, p. 305).

We have a tendency to consider that some sins are much more heinous than others. For example, to most minds the sin of adultery heads the list of troubles one could get involved with. It comes as quite a surprise that “to defraud God is the greatest crime of which man can be guilty; and yet this sin is deep and widespread” (White, Counsels on Stewardship, p. 86, emphasis added).

Tithing is not a gray area in Scripture or the Spirit of Prophecy. “God wants all His stewards to be exact in following divine arrangements. They are not to offset the Lord’s plans with some deed of charity, some gift, or some offering, done or given when and how they, the human agents, shall see fit. God has made His plan known, and all who cooperate with Him will carry out His plan instead of daring to attempt to improve on it by their own arrangements. . . . God will honor them and work in their behalf, for we have His pledged word that He will open the windows of Heaven and pour us out a blessing such as there will not be room enough to receive” (White, That I May Know Him, p. 221).

The Second Tithe.

The fact that the Lord, when talking about the tithe, apparently suggests that the tithe be used for two different purposes (namely, to support the priests and Levites and to provide for the poor and needy), has been a source of concern for some (see Numbers 18:21; cf. Deuteronomy 14:23; 16:11-14).

The mystery can be solved by recognizing that there were two different tithes. A first tithe, the Lord’s tithe, and a second tithe, sometimes referred to as the charity tithe. This practice is somewhat like the Sabbath institution where you have “the Sabbath of the Lord,” and the sabbaths of the sanctuary system.

In studies done by Dr. Ángel Rodríguez, Director of the General Conference’s Biblical Research Institute, he states, “It is obvious that there are significant differences between this legislation (that found in Deuteronomy) and that found in Leviticus and Numbers. The most important differences are:

“a. In Deuteronomy tithe was imposed only on grain, wine, and oil, while in the other legislation all the produce of the earth and the increase of herds and flocks were to be tithed.

“b. Although the tithe discussed in Deuteronomy was required by the Lord, it belonged to the family which brought it to the sanctuary. Leviticus and Numbers deal with a tithe which belonged exclusively to God, and which was given by Him to the Levites and priests.

“c. Tithe in Deuteronomy was to be used by the Israelites for a family fellowship meal to be eaten at the central sanctuary. The other legislations did not allow for that. They limited the eating of the tithe to the Levites, the priests, and their respective families.

“The conclusion seems inescapable that we are dealing here with two different types of tithe. It does not seem possible to parallel what we have in Deuteronomy with the legislation in Leviticus and Numbers. Rabbinic traditions called the tithe recorded in Leviticus ‘the first tithe’ and the one in Deuteronomy ‘the second tithe.’

“To complicate matters even further, Deuteronomy 14:28, 29 and 26:12-15 mentions a tithe which was to be given in the third year. This tithe was from the produce of the earth and was supposed to be 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, NIV).

“Is this a third tithe? Some have interpreted it as a third tithe, but others have argued that this legislation describes a different use of the second tithe every three years. This last interpretation is probably right. For two years the second tithe was brought to the sanctuary 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.’—Patriarchs and Prophets, p. 530.

“This second tithe was also based on the conviction that it was God Who blessed Israel (12:6, 7). However, its purpose was to teach reverence to the Lord (14:22) and to provide for the needy (26:12). This tithe seems to have been a ‘charity’ tithe within the Israelite theocracy” (Stewardship Roots: Toward a Theology of: Stewardship—Tithe—Offerings [Silver Spring, Md.: Stewardship Department, 1994], pp. T10, T11).

This same conclusion is explained in the writings of Ellen White. When discussing God’s care for the poor, she states: “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 given the children of Levi all the tenth in Israel’ (Numbers 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’ (Deuteronomy 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’ (Deuteronomy 26:12). This tithe would provide a fund for the uses of charity and hospitality” (Patriarchs and Prophets, p. 530).

Unfortunately, as in the case of the first tithe, the Jews were not always faithful with the use of the second tithe on the third year. “The Lord had commanded that every third year a tithe be raised for the benefit of the poor,—a tithe in addition to, and entirely distinct from, that given every year for the service of God. But instead of observing this law of kindness, love, and mercy, they [wealthy Jews] took advantage of the necessities of the poor to charge exorbitant prices, nearly double what an article was really worth” (White, Second Advent Review and Sabbath Herald, March 11, 1884, emphasis added).

As we have seen, these two tithes, the first—the Lord’s tithe, returned to God at the sanctuary and given by the Lord to the priests and Levites, and the second—the charity tithe, used by the people to support the less fortunate and to provide food at the time of the annual religious gatherings, were separate and distinct from each other. One was designed to recognize God’s ownership and our covenant relation with Him, and the other was to give the opportunity to be channels of blessing to others and to kill selfishness (see White, Education, p. 44).

For our purposes, in this study of the storehouse we can rightfully conclude that the first tithe—the Lord’s tithe, that which is holy unto the Lord, is to be faithfully returned to Him to support His church and its workers—the modern “priests and Levites.”

Back Tithe—Restitution.

The storehouse can be located and determined by looking at several angles. Evidently, on several occasions folks came to Ellen White asking how to properly make restitution of back tithe. Her experience in Battle Creek was typical: “A decided advancement in spirituality, piety, charity, and activity, has been made as the result of the special meetings in the Battle Creek church. Discourses were preached on the sin of robbing God in tithes and offerings. . . .

“Many confessed that they had not paid tithes for years; and we know that God cannot bless those who are robbing Him, and that the church must suffer in consequence of the sins of its individual members. There are a large number of names on the church books; and if all would be prompt in paying an honest tithe to the Lord, which is His portion, the treasury would not lack for means. . . .

“As the sin of robbing God was presented, the people received clearer views of their duty and privilege in this matter. One brother said that for two years he had not paid his tithes, and he was in despair; but as he confessed his sin, he began to gather hope. ‘What shall I do?’ he asked.

“I said, ‘Give your note to the treasurer of the church; that will be businesslike.’

“He thought that was a rather strange request; but he sat down and began to write. ‘For value received, I promise to pay—’ He looked up, as if to say, Is that the proper form in which to write out a note to the Lord?

“‘Yes,’ he continued, ‘for value received. Have I not been receiving the blessings of God day after day? Have not the angels guarded me? Has not the Lord blessed me with all spiritual and temporal blessings? For value received, I promise to pay the sum of \$571.50 to the church treasurer.’ After doing all he could do on his part, he was a happy man. In a few days he took up his note, and paid his tithe into the treasury. He had also made a Christmas donation of \$125” (Review and Herald, February 10, 1889, in *Counsels on Stewardship*, pp. 95, 96).

Later, when commenting on this incident Ellen White explained: “He gave his note to the secretary of the conference for the tithe he had withheld and the interest on it” (*Testimonies for the Church*, vol. 5, p. 643).

“If you have robbed the Lord, make restitution. As far as possible, make the past right, and then ask the Saviour to pardon you” (White, *The Faith I Live By*, p. 161).

On a very consistent basis Ellen White urged church members to make sure their accounts with God were square at the end of the year. Regarding an experience in Australia, she stated: “One brother, a noble-looking man, a delegate from Tasmania, came to me and said, ‘I am glad I heard you speak today upon tithing. I did not know it was so important a matter. I dare not neglect it longer.’ He is now figuring up the amount of his tithe for the last twenty years, and says he shall pay it all as fast as he is able, for he cannot have robbery of God registered in the books of Heaven meet him in the Judgment.

“One sister belonging to the Melbourne church, has brought in eleven pounds [\$54] back tithe which she had not understood that it devolved on her to pay. As they have received the light, many have made confession in regard to their indebtedness to God, and expressed their determination to meet this debt. . . . I proposed that they place in the treasury their note promising to pay the full amount of an honest tithe as soon as they could obtain the money to do so. Many heads bowed in assent, and I am confident that next year we shall not, as now, have an empty treasury” (White, *Counsels on Stewardship*, pp. 96, 97).

As we might expect, here again, when one wishes to make things right with God, Ellen White counseled to return the tithe to the treasury. She instructed those seeking to make restitution to make a note to the church treasurer or the secretary of the conference in a businesslike manner. She never counseled anyone to just use it for some good cause.

The Specific Use of the Tithe.

The evidence is clear. From the Scriptural model “the” tithe is to be returned to “the” storehouse or treasury for the purpose of supporting “the” ministry. For Seventh-day Adventists, this was one of the primary reasons for church organization. There was considerable opposition to organization, since many of the prospective members had been thrown out of organized churches to become “Adventists.” It was felt by many that church organization was part of Babylon and should be avoided.

Ellen White, as one of the pioneers of our church, gives us an insight into why organization was needed: “As our numbers increased, it was evident that without some form of organization there would be great confusion, and the work would not be carried forward successfully. To provide for the support of the ministry, for carrying the work in new fields, for protecting both the churches

and the ministry from unworthy members, for holding church property, for the publication of the truth through the press, and for many other objects, organization was indispensable.

“Yet there was a strong feeling against it among our people. The first-day Adventists were opposed to organization, and most of the Seventh-day Adventists entertained the same ideas. We sought the Lord with earnest prayer that we might understand His will, and light was given by His Spirit that there must be order and thorough discipline in the church—that organization was essential. System and order are manifest in all the works of God throughout the universe. Order is the law of Heaven, and it should be the law of God’s people on the earth” (Testimonies to Ministers, p. 26, emphasis added).

The bottom line of this counsel is that there must be an organized church to provide for and protect the churches and the ministry from unworthy members. There would be a process through which a person becomes a member of the church and a process through which a person becomes ordained to the ministry. We will discuss later the responsibility of the conference in regard to the ministry.

Once the church was organized with an ordained clergy, this protected the membership from those unauthorized to represent the church and also provided a regular salary from the conference so that the minister could devote full time to the work of ministry. With this system in place the church leaders could plan for the support of the existing work and the development of work in new fields. The expansion of the work was of utmost interest and first priority to the church and its leaders as the fulfillment of the Gospel commission.

The counsel of the Lord to the remnant church over and over again emphasized the special status of the tithe and the orderly support of the ministry of the Gospel: “The time has come when the tithes and offerings belonging to the Lord are to be used in accomplishing a decided work. They are to be brought into the treasury to be used in an orderly way to sustain the Gospel laborers in their work” [Malachi 3:10 quoted] (White, Manuscript Releases, vol. 19, p. 376).

When encouraging the managers and workers in our institutions to be faithful in tithes and offerings, Ellen White emphasized the need for adequate funds to provide for the work in new fields. “Hear the words of the Most High God, you who have been robbing God: ‘Bring ye all the tithes into the storehouse, that there may be meat in Mine house’—not a meager portion, not one-half, or one-quarter, but all the tithes, . . . that there may be meat in Mine house.’ The reason is so plain that it commends itself to everyone who has been cherishing the hateful plant of selfishness,—‘that there may be meat in Mine house.’ The reason that the Lord wants all the tithes in the treasury is that there may not be a scarcity of funds when His providence opens new fields to be occupied by the messengers of truth, that souls as precious in the sight of God as your own may come into the knowledge of the true God and Jesus Christ, Whom He hath sent, and in their turn become missionaries to the souls of others” (PH149, “Selections From Testimonies to the Managers and Workers in Our Institutions,” p. 61, emphasis added).

In general counsel to the entire church family through the church paper, Ellen White gave the following exhortation: “This matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes and offerings as the measure of our obligation. . . . Let each regularly examine his income, which is all a blessing from God, and set apart the tithe as a separate fund, to be sacredly the Lord’s. This fund should not in any case be

devoted to any other use; it is to be devoted solely to support the ministry of the Gospel. After the tithe is set apart, let gifts and offerings be apportioned, 'as God hath prospered' you" (Review and Herald, May 9, 1893, emphasis added).

Sincere Christians have always been interested in helping the poor. It is a work that Jesus Himself authorized and recommended. However, support for the poor was to come from special contributions and not from the tithe: "In the sixth chapter of Acts we are shown how when men were to be selected to fill positions in the church, the matter was brought before the Lord, and most earnest prayer was offered for guidance. The widows and fatherless were to be supported by contributions from the church. Their wants were not to be relieved by the church [treasury] but by special donations. The tithe was to be consecrated to the Lord, and was always to be used for the support of the ministry" (White, Welfare Ministry, p. 275, emphasis added).

From the standpoint of church administration, sometimes unique problems arise. For example, apparently since the tithe percentage, ten percent, is spelled out explicitly in the Scriptures, and since the portion of our funds given in offerings is left to the discretion of the individual giver, there is usually a much larger portion turned in for "tithe" than for "offerings."

Evidently, General Conference President Elder A.G. Daniells had a question about whether or not it would be appropriate to use from the larger tithe fund for other special projects. When Ellen White heard of the question, she wrote Elder Daniells a letter: "I send you this morning a letter written for America . . . which will show you how I regard the tithe money being used for other purposes. This is the Lord's special revenue fund, for a special purpose. I have never so fully understood this matter as I now understand it. Having had questions directed here to me to answer, I have had special instruction from the Lord that the tithe is for a special purpose, consecrated to God to sustain those who minister in the sacred work, as the Lord's chosen to do His work not only in sermonizing, but in ministering. They should understand all that this comprehends. There is to be meat in the house of God, who believe the truth, to give a faithful tithe to the Lord, and ministers should be encouraged and sustained by that tithe" (To Elder A.G. Daniells, March 16, 1897, reprinted in Manuscript Releases, vol. 1, p. 187).

It seems that we should be able to learn from the experiences of ancient Israel. When we follow God's counsel there will be blessings. When we go our own way and use our judgment instead of His plan, problems always result. Yet in spite of all the counsel, it seems that there is always an element in the church that for one reason or another wants to withhold the tithe (see Testimonies to Ministers, p. 474).

Over and over again when tithe was withheld, Ellen White would give counsel to the church: "Instruction has been given me that there is a withholding of the tithe that should be faithfully brought into the Lord's treasury, for the support of the ministers and missionaries who are opening the Scriptures to the people, and working from house to house." And in upholding these workers she goes on to state, "These workers are to do their best, as the Lord's lightbearers. As they walk humbly with God, angels of Heaven will cooperate with them, making impressions on minds. In the past angels of God have stood beside His messengers, as they have raised the standard bearing the inscription, 'The Commandments of God and the Faith of Jesus.' The ministers and evangelists who are laboring in the Lord's vineyard, must be supported. We may have a part in the work by bringing to the storehouse means for the sustenance of the Lord's chosen ones" (Review and Herald, April 20, 1905).

In closing out this section, I will refer one more time to the counsel of the Lord through Ellen White. Ten years after her letter to Elder Daniells she was asked to address the California constituency meeting, in January of 1907. She took that occasion to bring perhaps her most comprehensive statement on faithful stewardship.

Her entire speech is recorded in Testimonies for the Church, vol. 9, pages 245-251. I highly recommend this material to every member and worker. Nearly any question one would have about the tithe and its use is covered in her presentation. As part of her summary she stated: "Read carefully the third chapter of Malachi and see what God says about the tithe. If our churches will take their stand upon the Lord's word and be faithful in paying their tithe into His treasury, more laborers will be encouraged to take up ministerial work. More men would give themselves to the ministry were they not told of the depleted treasury. There should be an abundant supply in the Lord's treasury, and there would be if selfish hearts and hands had not withheld the tithes or made use of them to support other lines of work.

"God's reserved resources are to be used in no such haphazard way. The tithe is the Lord's, and those who meddle with it will be punished with the loss of their heavenly treasure unless they repent. Let the work no longer be hedged up because the tithe has been diverted into various channels other than the one to which the Lord has said it should go. Provision is to be made for these other lines of work. They are to be sustained, but not from the tithe. God has not changed; the tithe is still to be used for the support of the ministry. The opening of new fields requires more ministerial efficiency than we now have, and there must be means in the treasury" (Testimonies for the Church, vol. 9, pp. 249, 250).

Some are asking today, Why can't we keep some of the tithe in our local church where the ministry of the Gospel actually takes place? In actual fact the pastor provided to the congregation by the conference is paid by the tithe according to God's plan. But how are local expenses to be covered? "The tithe is not to be consumed in incidental expenses. That belongs to the work of the church members. They are to support their church by their gifts and offerings. When this matter is seen and realized in all its bearings, there will be no questions on this subject" (White, Manuscript Releases, vol. 1, p. 184).

In fact, we are told that if we will be faithful in following God's plan that our offerings will increase 1,000 percent! Note the following: "If all the tithes of our people flowed into the treasury of the Lord as they should, such blessings would be received that gifts and offerings for sacred purposes would be multiplied tenfold [1,000%], and thus the channel between God and man would be kept open" (White, Testimonies for the Church, vol. 4, p. 474).

From Ellen White's perspective, one of the major reasons for church organization was so that there could be a qualified and paid ministerial force to carry on the work of church leadership. The tithe was to be returned to God's treasury so that the ministry could be supported, and also to provide for a reserve fund to add additional workers when the providence of God opened new fields.

Other "Ministries".

It should appear quite obvious that from the perspective of the Bible writers and the Spirit of Prophecy that there was only one ministry—"the" ministry—which was to be supported by the tithe of God's people. The Scriptures give no indication that "parachurch ministries" were also to

be supported by the tithe. The question is often asked, “But aren’t they doing a work just as useful to the cause as the regular ministry?”

We could answer, “Perhaps so!” But that is no reason one should divert his tithe from the one place God asked us to send it. The counsel is clear. Other good causes are to be supported, but not from the tithe.

Referring again to Ellen White’s presentation to the constituents at the California State Conference we read, “The portion that God has reserved for Himself is not to be diverted to any other purpose than that which He has specified. Let none feel at liberty to retain their tithe, to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply as they see fit, even in what they may regard as the Lord’s work” (Testimonies for the Church, vol. 9, p. 247).

But what about ministers? Can’t they use their own discretion regarding the returning and use of tithe? The counsel is: “The minister should, by precept and example, teach the people to regard the tithe as sacred. He should not feel that he can retain and apply it according to his own judgment because he is a minister. It is not his. He is not at liberty to devote to himself whatever he thinks is his due. He should not give his influence to any plans for diverting from their legitimate use the tithes and offerings dedicated to God. They are to be placed in His treasury and held sacred for His service as He has appointed” (ibid., pp. 247, 248).

Our churches today, like the sanctuary of old, are to be representative as God’s house on this earth. They are to be well maintained. “His people today are to remember that the house of worship is the Lord’s property and that it is to be scrupulously cared for. But the funds for this work are not to come from the tithe” (ibid., p. 248).

If language has any meaning at all, there is no reason to be confused on this point: “A very plain, definite message has been given to me for our people. I am bidden to tell them that they are making a mistake in applying the tithe to various objects which, though good in themselves, are not the object to which the Lord has said that the tithe should be applied. Those who make this use of the tithe are departing from the Lord’s arrangement. God will judge for these things.

“One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is drawn from the object for which it is to be used—the support of the ministers. There should be today in the field one hundred well qualified laborers where now there is but one” (ibid., pp. 248, 249).

So what about the needs of the “supporting independent ministries” and other phases of God’s work? As I mentioned above, “Provision is to be made for these other lines of work. They are to be sustained, but not from the tithe. God has not changed; the tithe is still to be used for the support of the ministry” (ibid., p. 250).

Problems in the Ministry or Conference.

Should a faithful Christian continue to send in his tithe to the conference storehouse if there are real or perceived problems in the ministry or the conference?

Again, there is counsel from the Lord on this point. In August of 1890, the delegates of the Michigan Conference were preparing for a constituency meeting. For the past 15 years there had been real problems in the ministry in the Michigan Conference. In this case, instead of going personally as she did to the California constituency in 1907, she prepared a manuscript and sent it to Michigan. This manuscript is known as Manuscript 3, 1890. It is recorded in *Sermons and Talks*, vol. 2, pages 71-79.

The problems in the ministry in Michigan were real and in the extreme. Ellen White noted that the ministers were accomplishing little and not feeding the people. They were themselves unsanctified. She stated that some ministers were dishonest, licentious, doing little proper labor, bringing the work down, and had no burden for souls. She stated that those ministers who failed to reform “should be deprived of their license or credentials. Otherwise the conference that has sanctioned the labors of these men will share in their guilt.”

As a result of these problems in the ministry, some had stopped paying their tithes, and she said that robbery was recorded in the books of Heaven against their names. Then she added: “You who have been withholding your means from the cause of God, read the book of Malachi, and see what is spoken there in regard to tithes and offerings. Cannot you see that it is not best under any circumstances to withhold your tithes and offerings because you are not in harmony with everything that your brethren do? The tithes and offerings are not the property of any man, but are to be used in doing a certain work for God; unworthy ministers may receive some of the means thus raised; but dare anyone, because of this, withhold from the treasury and brave the curse of God? I dare not. I pay my tithe gladly and freely, saying, as did David, ‘Of Thine Own have we given Thee.’ A selfish withholding from God will tend to poverty in our own souls. Act your part, my brethren and sisters. God loves you, and He stands at the helm. If the conference business is not managed according to the order of the Lord, that is the sin of the erring one; 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 the Lord His Own property.”

She expressed the same sentiments in person to the California constituents in 1907: “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” (*Testimonies for the Church*, p. 249).

Ellen White’s Use of the Storehouse.

Some have asked, “But didn’t Ellen White set a precedent by sending her tithe directly to others who were doing good work?”

When the topic is studied thoroughly, it becomes very clear that she practiced what she preached. The primary example used by some is the time in the years between 1900 to 1906 when Ellen White was in Europe and Australia. The Lord showed her that some of the regular pastors engaged in the work in the South were not receiving sufficient income. Her response was to contact the conference where the workers were employed, in this case the Southern Missionary Society, which was an authorized branch of the General Conference. Then she helped with her personal money. When her personal account was exhausted, then she used

some tithe from her book royalty monies. She did not send the money to individuals directly. The money was placed in the treasury of the Southern Missionary Society, and was paid out in a regular and economical way to approved laborers who were engaged in regular denominational work.

Several facts should be kept in mind here:

1. The work was not a private business or ministry, but a conference enterprise.
2. Both Edson White and Willie White testified that the ministers were ordained and worked for the Southern Missionary Society, which was an authorized branch of the denomination.
3. The tithe was channeled through a recognized branch of the organized work.
4. Ellen White was not trying to encourage others to follow her example.
5. The irregularity was sending tithe out of a home conference to another branch of the organized work.

(References for these statements: Arthur L. White, *Ellen G. White: A Biography*, vol. 5, pp. 392-397; W.C. White *Statement*, DF 113b; J.N. Loughborough, *The Great Second Advent Movement*, 1909 ed., p. 436.)

The Duty of the Conference.

It should be very obvious that not only do all church members, including church leaders themselves, have a duty to be faithful in returning the tithe to the storehouse—the conference treasury—but also the church leaders have a solemn responsibility to use the money wisely. In addition to statements on this point quoted above, the following help to underscore this point:

“It is the duty of our conference to support our ministers” (White, *Manuscript Releases*, vol. 13, p. 327).

“Too often the churches have been robbed by the class I have mentioned [unfit ministers]; for they take their support from the treasury, and bring nothing in return. They are continually drawing out the means that should be devoted to the support of worthy laborers. There should be a thorough investigation of the cases of those who present themselves to labor in the cause. The apostle warns you to ‘lay hands suddenly on no man.’ If the life is not what God can accept, the labors will be worthless; but if Christ is abiding in the heart by faith, every wrong will be made right, and those who are soldiers of Christ will be willing to prove it in a well-ordered life” (White, *Review and Herald*, October 8, 1889).

In a very explicit way Ellen White lists two circumstances specifically where men should not be supported from the tithe: when they are not following the health reform counsel, and when they do not teach their members to be faithful to God in their tithes and offerings!

As God’s messengers, shall we not say to the people: ‘Whether therefore ye eat, or drink, whatsoever ye do, do all to the glory of God.’? 1 Corinthians 10:31. Shall we not bear a decided testimony against the indulgence of perverted appetite? Will any who are ministers of the

Gospel, proclaiming the most solemn truth ever given to mortals, set an example in returning to the fleshpots of Egypt? Will those who are supported from the storehouse permit themselves by self-indulgence to poison the life-giving current through their veins? Will they disregard the light and warnings that God has given them?" (Testimonies for the Church, vol. 9, p. 159).

"Let the church appoint pastors or elders who are devoted to the Lord Jesus, and let these men see that officers are chosen who will attend faithfully to the work of gathering in the tithe. If the pastors show that they are not fitted for their charge, if they fail to set before the church the importance of returning to God His Own, if they do not see to it that the officers under them are faithful, and that the tithe is brought in, they are in peril. They are neglecting a matter which involves a blessing or a curse to the church. They should be relieved of their responsibility, and other men should be tested and tried" (Counsels on Stewardship, p. 106).

Tithing and End-Time Urgency.

Ellen White quotes Malachi chapter 3 scores of times in her writings. The Biblical context itself and her counsel place this chapter in its most pointed aspects in the last days: "The prophecy has a special application to the last days, and teaches God's people their duty to bring a faithful portion of their substance as a freewill offering to the Lord" (Testimonies for the Church, vol. 1, p. 222).

"Soon the Lord is coming to this earth with power and great glory. . . . Now, just now, everyone who claims to be a child of God should bring of his means to God's treasury, that there may be a supply to draw from to provide the workers with facilities for entering new places to present the truth to those who have never heard it" (The Upward Look, p. 360).

"Those who have made a wrong use of means dedicated to God will be required to give an account of their stewardship. . . . Unless there is a thorough transformation by the renewing of the mind, this class will find no place in Heaven. . . . God's cause and His treasury are no more sacred to them than common business or means devoted to worldly purposes" (Testimonies for the Church, vol. 2, pp. 519, 520).

"The last years of probation are fast closing. The great day of the Lord is at hand. We should now make every effort to arouse our people. Let the words of the Lord by the prophet Malachi be brought home to every soul: [quotes Malachi 3:6-10]" (Testimonies for the Church, vol. 6, p. 446).