What to do with TITHE?
Selling the Church

In my conference, a congregation is expected to generate $200,000 tithe to qualify for a full-time pastor. Many congregations and districts (groups of congregations served by a solo pastor) generate less than that, but $200,000 per pastor is the norm.

If a church wants to hire an additional pastor, it needs an annual tithe of $350,000 to $400,000 before its request will be seriously considered. Some church members wonder where all that tithe goes. They are pretty sure their pastor isn’t receiving it (though few realize the full cost of a pastor’s salary and benefit package).

A year ago I visited a four-year-old church that the laity had planted, and there they did all the organizing, preaching, visiting, evangelism, and counseling themselves. So their conference-assigned pastor, who was the senior pastor of another congregation, met with their board only once a month, preached in their church only once a year, and was otherwise on call for counsel and encouragement. This group was sending $50,000 tithe per year to the conference and calculated that the pastor was giving them about 60 hours a year, at a cost to them of about $833 per hour. They liked him but had a hard time justifying his cost. Several members began quietly redirecting their tithe to local ministry.

I argued that their church was receiving additional benefits from their denominational “dues.” While this congregation had an effective outreach to unchurched people, nearly all its key leaders had long histories in Adventist schools and congregations. This congregation depended heavily on a knowledge base gained elsewhere in the Adventist system. These member-shared experiences of Adventist schools and Adventist camps provided some of the social glue in their church. This may not be very “spiritual,” but running a congregation without any of this glue can be much more labor intensive. Being part of the denomination gave them access to specialized Bible study and outreach materials. It had given them a special opening to unchurched people who had some distant connection with the Adventist Church. I don’t know if I persuaded anyone, but I did sense that some in the group had a new understanding of how interconnected our Church system is.

If we as a denomination are going to recover Boomers and their children as systematic, generous givers, we have to make our system more transparent.

This group is just one example of something happening all across North America. Increasingly members who are used to making financial decisions are choosing to give their tithe dollars outside regular tithe channels. They do so because they are not convinced that giving “tithe” in the conventional manner is the way to make the greatest impact with their dollars. These members do not give out of trust or out of loyalty to an institution. They give out of a sense of participation and personal interest.

Whatever the actual benefits of our present financial structure, if we as a denomination are going to recover Boomers and their children as systematic, generous givers, we have to make our system more transparent.
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ADVENTIST HEALTH SYSTEM THREAT

Thank you for your article on the state of the Adventist Health System. I had been hearing rumblings from various people about this topic and was myself concerned about the state of our health system. I am very happy to hear that the accusations are not true and that the individual is now behind bars. Thank you for keeping up on current issues and bringing the truth out.

Shelley Haase
Guilford, Indiana

KATE SIMMONS ON WOMEN’S ISSUE

Kudos to Kate Simmons for her article “In Need of Our Mother in Heaven.” I am probably a little older than her mother, but my life experience is similar. My quest to be a “good Christian woman” almost cost my children and myself our lives. In the world in which we live, how can we afford to ignore that many in positions of power and trust—brothers, fathers, pastors, doctors, teachers, politicians and others—take advantage of the very ones they are supposed to be serving and protecting. It is important to respect legitimate authority, but also important to protect the vulnerable and to respect their right to defend themselves.

My grandmother, in the early 1900s and widowed with seven small children, was shunned out of her church because she cut her long hair. It was too much for her to do her daily tasks and still have time to care for her hair. In my mother’s day it was expected that ladies would wear hats to church—but, in the SDA community, NOT jewelry! The pastor who married me to my first husband was sure to teach us that wearing a wedding ring was EVIL, but never talked about the need for a husband to financially support his family, or to nurture his children and wife, or to refrain from violence.

It is possible that my children and grandchildren will live through the most challenging times of this earth’s history. I consider the time and energy that has been spent in my life contemplating if it was okay for girls to climb trees, whether it was okay to be smart and to do my budget, whether it was okay to disagree with the men in my life and to wear pants with (gasp!) a zipper in the front! I wonder if that time would have been better spent studying and preparing so that I could raise my children to face the future?

We are told that people will travel to and fro, that knowledge will increase, that the earth will wear out like a garment… My parents rarely left the state they were born in. I remember when we got our first TV and when engineers and scientists still used slide rules for their calculations. I remember when they scoffed that we would ever leave the earth’s atmosphere—gravity and the thickness of the air would make this an impossible dream. I remember when many ladies never learned to drive—that was for the husbands to do; and when a person with a bachelor’s degree was highly educated. Now that person is practically illiterate if he is not proficient on the computer, no matter how many years of college he has had.

How can our families, our churches, our nations hope to be strong if we devalue half of our people? Kate, keep following the way your heart is leading you. Your brain and your personhood are gifts of the Creator and no one has the right to take those away from you. Jesus died so that you could have a life! As much as we need church fellowship, you and your children—and your grandchildren—will be healthier in every way if you continue to read books from the “Women’s Issues” section rather than “Christian Inspiration” books. Unfortunately there are too few of the latter that address the real-life issues that I and my foremothers have had to deal with, and too few have the knowledge my children and grandchildren will need in order to survive and thrive in the times to come.

Karolyn Kasprzak
Tacoma, Wash.

KATRINA

Please, somebody tell me where is the Adventist Church’s presence in this horrific tragedy? I don’t mean the local congregation of which I am a member; we have done and are still doing all we can. My question continues to be Where is the Seventh-day Adventist Church’s presence? Oh I forgot, ADRA stopped by and gave us shirts, a $2,000
voucher, and took pictures. Thank you. But in terms of presence, the Baptists, Methodists, Lutherans—even the Scientologists stopped by. This is not to say we haven’t had some volunteers from Adventist congregations who have come down to spend a couple of days to help us, and we are appreciative of their help. But come on, where is the World Church’s response to Katrina?

Still down in Mississippi

Via the Internet marme1957@aol.com

KEEPING IN PERSPECTIVE

I am renewing my subscription, hoping that this year I will receive every issue. And, would it be possible to send them on time instead of two months late?

P.S. I do enjoy the magazine! It helps keep in perspective the things going on in our denomination!

John S. Lobo
Chino, Calif.

Editorial Comment: High on the agenda of the Adventist Today editorial group in 2006 is to produce the magazine on schedule. Thank you for helping our resolve.

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Letters policy

WE WANT TO HEAR FROM YOU

Adventist Today welcomes letters to the editor. Short, timely letters that relate to articles appearing in the journal have the best chance at being published. We reserve the right to edit for length and clarity. In publishing letters, AT does not necessarily endorse the views represented, but believes in giving voice to differing viewpoints. We prefer messages sent by e-mail, addressed to atoday@atoday.com. Please include your complete address and telephone number—even with e-mail messages. Send postal correspondence to Letters to the Editor, Adventist Today, P.O. Box 8026, Riverside, CA 92515-8026.

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**Editor’s Note:**

One of the perennial questions raised when Adventists discuss church planting (or education or youth ministry or church growth) is how tithe is managed in our denomination. For a long time, it has been Adventist practice to teach members to give the tithe to their local churches. The local congregation forwards 100 percent of the tithe to the local conference. The local conference uses a major fraction of those tithe dollars to pay the salaries of clergy—both pastoral and administrative—and other conference expenses, such as construction and maintenance of the conference headquarters building, the wages of support staff, and a portion of the salaries of church school teachers. The conference forwards onto the union and the General Conference a set percentage of the tithe received, to be used for various denominational purposes, including the salaries of administrative clergy, the construction and maintenance of the administrative offices of the union, and the funding of the denominational defined-benefits pension plan.

Many Adventists do not realize that the specific decisions about how tithe is managed are not based on a “thus saith the Lord,” but on history and precedent and the shifting needs of the Church. Through the course of our history, our Church has made large shifts in what it views as legitimate uses of tithe dollars. Undoubtedly the future will bring further changes.

In 1997 *Ministry Magazine* published an article by Robert Kloosterhuis, then a vice president of the General Conference of Seventh-day Adventists, giving the Church’s reasons for regarding the local conference as the only appropriate “storehouse” for the tithe. J. David Newman, D.Min., senior pastor of New Hope Seventh-day Adventist Church and former editor of *Ministry*, wrote a response to Kloosterhuis and submitted it to *Ministry* for publication. *Ministry* declined to publish his article.

*Adventist Today* believes both the original article by Kloosterhuis and the response by David Newman offer significant content for the ongoing discussion within Adventism over the proper management of tithe. Please note that some of the specific details mentioned by Newman regarding the allocation of tithe have changed since he wrote the article. Updated figures will be included when the article is posted on our Web site.

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**AN ADVENTIST TODAY SPECIAL REPORT** | Robert J. Kloosterhuis

**Where Is the Storehouse When It Comes to Paying Tithe?**

First Published in the August, 1997 issue of Ministry

Is the storehouse the local conference? Or the local church? It may surprise you, but the Bible does not sanction either one as the storehouse! There are those who believe the storehouse should be the local church. They see parallels in the practices of ancient Israel. They contrast the present practice of Seventh-day Adventists with that of Scripture and say it is not biblical to have the local conference as the storehouse. On the other hand, the world Church follows the plan of the local conference/mission as the storehouse. Which is biblical? Unfortunately, this question is not easily answered by a crystal clear statement of Scripture, either in favor of the local church or of the local conference.

A review of ancient Israel’s usage of the storehouse principle can shed some light to help us ascertain what latter-day Israel’s practice ought to be. We begin with a familiar text: “Bring the full tithe into the storehouse, so that there may be food in my house, and thus put me to the test, says the Lord of hosts; see if I will not open the windows of heaven for you and pour down for you an overflowing blessing” (Malachi 3:10 NRSV, emphasis supplied). What was the prophet’s intended meaning and his hearers’ understanding of the term “storehouse” when Malachi spoke the above words? Is contemporary denominational practice contrary to, or at least not fully in harmony with, Malachi’s intentions? Some sincere people are wondering why the local church is not the storehouse. Perhaps a more basic question is: Are Seventh-day Adventists following biblical principles, when they designate the local conference as the storehouse?
**Storehouse in the Old Testament**

The earliest reference regarding the remittance of tithe is of Abraham returning tithe to the high priest Melchizedek (Genesis 14: 20). This brief allusion to Abraham paying tithe indicates that he returned tithe to an individual. This particular reference could lead us to understand that Melchizedek was considered by Abraham to be the storehouse.

Before crossing the Jordan River, the Lord instructed the Israelites to return all tithes to Him (Leviticus 27:30 and 32) and He would “give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting” (Numbers 18:21 NRSV). The Levites also were instructed to tithe (verse 28).

Following the conquest of Canaan, the Levites, given the fact that they were to “have no allotment in their land, nor have any share” (Numbers 18:20), lived in scattered areas, usually near one of the 48 specially designated cities (Numbers 35:6). Soon after the crossing of the Jordan, the Israelites pitched the Tabernacle at Gilgal, then later at Shechem, Shiloh, Nob, and Gibeon. All male Israelites were enjoined to come and worship at least three times annually (Exodus 23:17) and were instructed to bring their offerings with them for “no one is to appear...empty-handed” before the Lord (Exodus 23:15). Only at the place designated by the Lord could sacrifices be offered (Deuteronomy 12:11).

Those who view the local church as the storehouse may cite Deuteronomy 14:22-29 as support. This is seen by Jewish scholars as the “second tithe.” Ellen White concurs with this interpretation. It is vital to keep in mind that just as there were many ceremonial sabbaths but only one holy weekly Sabbath, so also careful study reveals that there were other tithes along with the sacred tithe used only for Levitical support.

**Period of the Monarchy**

Early in his reign David brought the ark of God to Jerusalem (2 Samuel 6). His son, Solomon, constructed a beautiful temple in Jerusalem, which became a permanent place for the storehouse (1 Kings 6). With the passing of time the practice of returning tithes and offerings to one of the nearest 48 designated cities was discontinued. It appears that all Israelites returned directly to the temple storehouse the required tithes and offerings.

Note the practice in vogue during Hezekiah’s reign: “He commanded the people who lived in Jerusalem to give the portion due to the priests and the Levites, so that they might devote themselves to the law of the Lord. As soon as the word spread, the people of Israel gave in abundance the first fruits of grain, wine, oil, honey, and of all the produce of the field; and they brought in abundantly the tithe of everything. The people of Israel and Judah who lived in the cities of Judah also brought in the tithe of cattle and sheep, and the tithe of the dedicated things that had been consecrated to the Lord their God, and laid them in heaps. In the third month they began to pile up the heaps, and finished them in the seventh month. When Hezekiah and the officials came and saw the heaps, they blessed the Lord and his people Israel. Hezekiah questioned the priests and the Levites about the heaps. The chief priest Azariah, who was of the house of Zadok, answered him, ‘Since they began to bring the contributions into the house of the Lord, we have had enough to eat and have plenty to spare; for the Lord has blessed his people, so that we have this great supply left over.’ Then Hezekiah commanded them to prepare store-chambers in the house of the Lord; and they prepared them. Faithfully they brought in the contributions, the tithes and the dedicated things” (2 Chronicles 31:4-12 NRSV, emphasis supplied).

This passage suggests that following the division of the 12 tribes, the 48 specially designated cities with the Levites living near them no longer functioned as the cities had during the period of the judges. Now with different conditions in the cities, it was more expedient to return the tithes and offerings directly to the temple in Jerusalem.

**Post Babylonian Captivity**

Following the Babylonian Captivity, under Nehemiah’s reformatory leadership, he reintroduced the tithing and remittance systems as practiced earlier. “And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive the tithes; and the Levites shall bring up a tithe of the tithes to the house of our God, to the chambers of the storehouse” (Nehemiah 10:37-39 NRSV). Perhaps Nehemiah 10:38 is simply saying that the Levites brought their own tithe of the tithes to the temple, and the people brought theirs to the local storage places in the villages. The other passages indicate that all tithe went to Jerusalem for storage: “On that day men were appointed over the chambers for the stores, the contributions, the first fruits, and the tithes, to gather into them the portions required by the law for the priests and for the Levites from the fields belonging to the towns; for Judah rejoiced over the priests and the Levites who ministered” (Nehemiah 12:44 NRSV).

Later, between Nehemiah’s two terms as governor, the people lapsed into apostasy and stopped returning the tithe. Upon his return, Nehemiah remonstrated both leaders and people for neglecting the house of God (Nehemiah 13:11). They repented and reinstated the tithing system (verse 12). It was during this period of time that God, through the prophet Malachi, called on His people to reform in both corporate and individual lifestyles. “Will anyone rob God? Yet you are robbing me! But you say, ‘How are we robbing you?’ In your tithes and offerings” (Malachi 3:8 NRSV). Then follows our

*Continued on page 8*
Where is the Storehouse?

Continued from page 7

Lord's command and promise: “Bring the full tithe into the storehouse, so that there may be food in my house, and thus put me to the test, says the LORD of hosts; see if I will not open the windows of heaven for you and pour down for you an overflowing blessing” (verse 10 NRSV). Notice that the words “storehouse” and “my house” refer to the same location.

Where was the storehouse? Clearly it was the temple in Jerusalem.

The thrust of Malachi’s words and the people’s understanding of them was clear. Both understood the word “storehouse” to refer to the sanctuary, the temple in Jerusalem. There may be some validity in the argument that the remittance locally of tithe to the Levites took place in the small villages and towns at certain times in the past. But at the time of Nehemiah and Malachi, it was unequivocally understood that Malachi was referring to the temple in Jerusalem as the storehouse.

New Testament Practice

Only 11 verses in the New Testament refer to tithe, but not one of them gives any information regarding the storehouse. Thus we are unable to ascertain how early Christian believers practiced the “storehouse” principle. The New Testament does tell us that Paul collected funds from some churches for the poor believers in Jerusalem suffering from famine. Paul, along with certain brethren, took the offerings to Jerusalem (2 Corinthians 8:19). Apart from a few instances about offerings, there is no information of collecting the tithe. Hence we are left to rely on the Old Testament for understanding the meaning of “storehouse” and its usage.

Denominational Usage

Two years before the organization of the General Conference, a small group of leaders and believers convened in Battle Creek, April 26–29, 1861, to make preparation for the incorporation of the publishing association, which came to be known as the Review and Herald. Prior to this meeting many members felt that the time had come to consider denominational organization, as well. (There were many who opposed formal organization of the church.) Thus during the publishing conference it was voted that the nine ministers present write an address for the Review and Herald on that subject.

The outcome was a carefully prepared conference address, titled “Organization,” 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. It set forth the basic principles that have guided the denomination ever since. The writers proposed (1) a more thorough organization of local churches; (2) proper organization of “state or district conferences,” which would grant ministerial credentials; (3) the holding of “general conferences” that would be “fully entitled to the name” as representing the will of the churches. The article appeared in the June 11, 1861 issue of the Review and Herald.

The article indicated that at the local church level there should be elders and deacons. At the state level, the conference would license the ministers to preach, pay the ministers, hold title of church properties, and receive the tithe. The general conference would be a convening of delegates of all state conferences and would reflect the will and thinking of all the local churches.

The Seventh-day Adventist form of church government reflects characteristics of several systems—particularly the Congregational, with its emphasis on local church authority; the Presbyterian, which provides for church government by elected representatives; and in some points the Methodist, which has conferences as organizational units that assign ministers to the local churches. These features were not conscious imitations, however, but grew out of the situations and needs of the developing Seventh-day Adventist movement.

By October of 1861 the first conference of the future Seventh-day Adventist Church was organized—the Michigan Conference. One of the first items of business was to arrange a fixed salary for the ministers of the Michigan Conference. It also issued letters of credentials, which were renewed annually. The source of the funds was the membership, via the churches composing the new conference. This resolution in essence had the practical effect of making the conference the storehouse.

The Seventh-day Adventist form of church government reflects characteristics of several systems...
the tithe and other offerings would form the base for conference finances. This fund was to be used for the support of evangelistic/ministerial work.

The General Conference work was at first financed by irregular appropriations from the state conferences. In 1878 the General Conference Committee recommended that conferences pay a tithe on their income to the General Conference. Later, when union conferences were organized in 1901, the conferences paid tithe of their income to the unions, which in turn paid tithe to the General Conference.*

It must be noted that local churches did not employ and pay the salaries of ministers, nor did they grant licenses and credentials. The newly organized local conference assumed these responsibilities. Today local churches are not legal entities, but the local conference association is. Churches join together to form a conference, or association, which serves their needs as a legally recognized body to hire and supervise the ministry, to pay the ministers’ salaries, and to collect tithe and offerings from the churches to fund evangelistic endeavors. The local churches, having no legal status and thus precluded from employing ministers on an individual basis, delegated to the local conference these responsibilities. At present, newly organized local churches are accepted into “the sisterhood of churches” in the local conference based on these same conditions at regularly called constituency meetings.

What was Ellen G. White’s understanding of the term “storehouse”? Note what she says in 9 Testimonies, 249, “If our churches will take their stand upon the Lord’s Word and be faithful paying their tithe into His treasury, more laborers will be encouraged to take up ministerial work.” In the context of what she said, “treasury” is clearly the local conference.

Mention should be made of a time when John H. Kellogg, M.D., who had been returning to the local conference all the sanitarium workers’ tithe, was contemplating discontinuing the practice. Ellen White became greatly distressed at the thought: “For him to separate the tithe from the treasury,” she wrote, “would be a necessity I greatly dread” (Letter 51a, 1898).

Very little can be found in her writings about the “storehouse” principle, simply because it was not an issue.

**Advantages of the Conference Storehouse**

To suggest that the local church become the storehouse is possible. But at what cost? It would seriously disrupt and discombobulate the organizational and governance structure of the denomination, as we now know it. It would, in all probability, destroy one of the most remarkable systems of church financing witnessed in the past century-and-a-half. The world mission program, as it now exists, would cease to function.

How grateful we are that our Lord led the pioneers to establish the present system of church finance. By adopting the concept of the local conference as the storehouse, a small band of believers laid the necessary foundational financial support for the miraculous development of the remnant Church into one of the most remarkable world missionary movements in modern times. It is based on the biblical principle of returning an honest tithe and designating the local conference as the storehouse. The Spirit of Prophecy never disagreed with this procedure, a practice paralleling nearly 50 years of Ellen White’s ministry. She upheld the principle of designating the local conference as the storehouse. If it had been morally wrong, she would certainly have had much to say to right that wrong. But this is not the case. There is not one sentence objecting to the practice.

**Conclusion**

From our brief discussion we can note the following points:

1. Scripture teaches that tithe is to be returned to the storehouse.
2. Tithe remittance practices always involved either the Tabernacle storehouse or the Temple storehouse in Jerusalem.
3. In the Old Testament the location of the storehouse was not always permanent, because the Tabernacle storehouse moved periodically from place to place until it was located permanently in Jerusalem.
4. Because the temple storehouse in Jerusalem no longer exists, the Seventh-day Adventist Church in general assembly decides the location of the storehouse.
5. Actions taken by our founding fathers to designate the local conference as the storehouse were within the will of God.

No inspired message came from Ellen White to contradict this action. She in fact wrote that members should obey the voice of the Church, because Christ has delegated to his Church the right of decision.*

6. There is no prohibition in Scripture to designate either the local conference or the local church as the storehouse, and from the inception of the organized Church, the local conference has been designated the storehouse.

Where is the storehouse? After more than 130 years of highly successful practice in the Seventh-day Adventist Church, it can be clearly and confidently answered: “The local conference.”

*Endnotes appears on page 14.

**Robert J. Kloosterhuis** is former Vice-President of the General Conference of Seventh-day Adventists. Published in the August 1997 issue of Ministry.
A Reply to “Where Is The Storehouse?”

September 28, 1997

Robert J. Kloostercius is to be commended for his honesty and candor in his article, “Where is the Storehouse?” in the August 1997 issue of Ministry. The subject of where the tithe is to be paid has become a source of controversy, and it is important for Church leaders to address this issue.

Unfortunately or fortunately, depending on your viewpoint, the very virtues that commend this piece also undermine its central thesis.

My response should not be construed as an attack on the current system. I simply want to show that there is more than one perspective, that there are alternatives, and if we want people to continue to be faithful in paying their tithe through the proper channels, we need to understand their viewpoints. Instead of reacting to change, the Church could be proactive and start developing solutions while there is time. I believe very strongly in the Seventh-day Adventist Church and its divine mission. But that does not mean that everything it does is perfect or cannot be improved.

Kloosterhuis begins by asking the following questions: “When it comes to the returning of tithe, is the storehouse the local conference or the local church?...Which is biblical?” He immediately answers his own question by saying “Unfortunately, the Bible does not provide a clear answer.” Since the Bible does not provide a clear answer, it is wise to refrain from dogmatism on this subject. Kloosterhuis attempts to do this by using words such as “it appears,” and “this passage suggests.” But it is obvious that Kloosterhuis really wants a “clear answer,” and by the end of his article he is convinced that the Bible clearly designates that the local conference is the storehouse.

His conclusion Number 6 implies that there would be nothing wrong with designating the local church as the storehouse. Here is where his honesty is refreshing. This conclusion reveals that we are not dealing with a theological or moral issue, but a policy or ecclesiological one.

There is a problem inherent with the term “storehouse” as used by our Church. Storehouse suggests a repository, a storage area, a collection point. Where do we tell our members to pay their tithe? To the local church. The local church collects and stores the tithe and at regular intervals forwards it to the conference or mission office. For all practical purposes the local church is the storehouse, even in Adventist practice. However, the local church cannot spend any of that tithe. If we are to be consistent with the data presented, we should instruct our members to send all their tithes directly to the local conference office.

Levites and the Tithe

Kloosterhuis admits that “there may be some validity in the argument that the remittance locally of tithe to the Levites took place in small villages and towns at certain times in the past.” Logic would dictate this to be the case. The Levites and priests received their income from the tithe. They were scattered throughout Israel. Why would the whole population bring the tithe to a central location, taking several days to get there, and then make all the Levites and priests also travel to that central location to take the tithes back to their local areas?

Kloosterhuis makes much of the reforms of Nehemiah and the return of tithes to the temple. Those reforms did take place, but there is nothing to suggest in the passages that all the people brought all their tithes to that one, central location. Certainly tithe was brought there and even stored for future use, but why would Levites and priests, again, travel from all over Israel to get their salaries, if you will, and then return home again? This would be especially true, considering the way tithe was mainly paid—in produce and animals. How often each year would each Levite family have to make the trek to the Temple to collect its share of the tithe, goats, sheep, corn, etc.? How do you store animals anyway? By the time of Malachi, tithing had become much more centralized, but that did not mean that it was the ideal way, or only way, to give the tithe to the Lord.

If we are going to argue so strongly for following the Old Testament detail of the exact location of the storehouse, then we should be consistent and argue for all the details. For example, the people paid their tithes to the Levites, who then paid a tithe to the priests, and the priests did not pay a tithe to anyone, since the tithe was given for their support. “In this
way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD’S portion to Aaron the priest” (Numbers 18:28). “A priest descended from Aaron is to accompany the Levites when they receive the tithes, and the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury” (Nehemiah 10:38).

If our system is based on the biblical system of tithe paying then we should not require our pastors to pay tithe. The Levites were the teachers and educators of Israel. Maybe the tithe should support all the teachers; then the teachers would pay a tithe to support the pastors, and the pastors would not pay tithe. This would take care of the problem of non-tithe-paying pastors! It is a little strange that tithe is given for the support of the gospel ministry, and those paid by it have to immediately give 10 percent back, to be used in the next pay period to pay them again! In essence the Church gets a 10 percent discount on its employees.

I know the arguments that are used to prove that pastors should pay tithe like everyone else, but they already receive a salary lower than other professionals with similar educational backgrounds. Pastors demonstrate every day their sacrificial giving by working for the wages they are paid. When I first entered the ministry in Scotland, we had to save for six months just to buy a towel rail to place in the bathroom (my wife did not work outside the home, since we had two small children).

Ellen White and Tithe

Kloosterhuis cannot find much in Ellen White’s writings to support the conference or mission as being the exclusive storehouse. In fact, Ellen White used her tithe to support white and colored ministers outside of regular channels. Some people even sent her their tithes, which she accepted and put to good use outside of regular channels. The Church has tried very hard to downplay this aspect of Ellen White’s ministry, but it cannot deny that a precedent had been set. A person is not sinning if they desire to pay their tithe through alternative storehouses.

Now, a very pragmatic reason does exit for the conference office being designated the storehouse. Local churches do not pay their ministers directly, so it makes sense for them to return tithes to the local conference office for this purpose. But does this mean that no tithe can be retained at the local level to pay for additional ministerial personnel? No. At least one conference has begun returning a percentage of tithe back to the local church to be spent for “mission and ministry activities—approved activities allocated by the conference in harmony with church policy for tithe funding.”

In conclusion Number 5 Kloosterhuis states that according to Ellen White, church members should pay their tithes to the conference office because this is what the Church has decided and “church members should obey the voice of the Church, because Christ has delegated to His church the right of decision.” That would be true if church members had much of a say in running the Church and deciding the tithe policies. These policies are decided by Annual Councils, where only 11 percent of the members are non-Church employees. This means that the 89 percent who are employed by the church have a vested (conflict of) interest in determining where the tithe is collected and how it is spent. We argue that we run a representative system of government, yet in practice we run a hierarchical system. If we ran a representative system we would ask each of the members of the General Conference Committee—the representatives of the people—to poll their constituents and ask them what they want. Unless we do this, how do we really know whose interests we are representing?

I believe that if we let the church members make the decision we would see some major changes taking place. Many are already making that decision by selecting where they pay their tithe. We cannot reverse this trend by attempting more legislation. We need to listen to what the people are saying. God speaks through the body of believers as well as through their elected leaders.

World mission and Tithe

Kloosterhuis then says that if we were to change our system “it would, in all probability, destroy one of the most remarkable systems of church financing witnessed in the past century-and-a-half. The world mission program, as it now exists, would cease to function.” Several points need to be made regarding this claim.

First, maybe our system needs to be destroyed and a new one built (though I am not advocating this!). As Jesus said “Can you place new wine into old wineskins without destroying the wineskins?” (Luke 5:37 and 38).

Second, the Mormons have more church members than we do, they are growing faster than we are, and they have no paid clergy. We have 13,787 evangelistic and pastoral workers in the field worldwide and 13,742 in administrative and promotional positions in the conference, union, division, and General Conference. All of these people are paid from tithe. In addition, we pay a third of the salaries of elementary teachers from tithe; we pay the principal, Bible teachers, and men’s and women’s deans in our academies and colleges from tithe. No wonder we are unable to obey the counsel of Ellen White, who says we should pay minister’s wives from the tithe. There is no money left.

Third, I remember the discussion at the Bangalore, India, Annual Council (1993) concerning the need for fields to become self-sufficient. We voted that

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all divisions cease to be dependent on the General Conference for operating subsidies. I believe that has now been reached, except for one or two divisions. We no longer need to fund the overseas divisions in the same manner as before. We would not “destroy our mission work” if we changed the way tithe is allocated.

Church leaders have said that if members are upset with the way higher levels spend the tithe, they can make their voice heard—but that the tithe must still flow through approved channels. But it is interesting to note that at one time we allowed our members to “divert” their tithe if they were unhappy with how it was being spent. Some questions arose in 1907 about responsibility in tithe paying. Ellen White was still alive but very frail, so it fell on her son Willie White to publish the following regarding the use of tithe:

“As to the proper use of the tithe: The outline of a statement upon this subject which was agreed upon was briefly this: To give extracts from Sister White’s writings as to the tithe and its use; to show that her testimony and her own usual practice was in favor of paying the tithe into the regularly designated treasury, to be used under the counsel of the committees appointed for such purposes; to show further from her writings that when those who have charge of the expenditure of the tithe so far fail in the discharge of their duty that the regularly organized channels for the distribution of the tithe becomes hindrances to its proper use, then in order to carry out the divine plan that the tithe should be expended in the wisest manner for the furtherance of the work, individuals have the right to pay their tithes direct to needy fields; but this involves a considerable degree of personal responsibility, which must be assumed by those who decide to follow this plan. It was thought that this matter could be handled in a way to show that the departure from the regular lines was authorized only when the regular plans failed to be carried out by those in positions of responsibility.”

Gospel and Tithe

Kloosterhuis, as has already been stressed, begins his article by saying that the Bible is not clear on where the storehouse is, but then he seeks to make it almost a moral issue that we must pay our tithe through the conference or mission office. This is contrary to grace and righteousness by faith. Paul says that “each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver” (2 Corinthians 9:7). Salvation is something that we must choose freely, voluntarily. We respond to God because of His great love in giving Jesus to die for us.

Giving our money is giving ourselves to God. He wants us to do that “cheerfully,” freely, without compulsion. When we mandate where people must give their money, it will be easy for some people to become confused about salvation. Rather, we should explain the benefits of paying tithe to the conference and then make it clear to people that they have complete freedom to choose where to pay their tithe, and that they will not be considered second-class members if they choose otherwise.

Since “the Bible does not provide a clear answer,” we dare not go beyond what God has made plain. Teach tithing? Yes? Teach church structure? Yes. Teach the need for tithe to be paid to the conference? Yes. Teach that this is the only option for a faithful church member? No. We do not make tithe paying a test of fellowship. Let’s give people the same freedom in determining where they pay their tithe.

There is nothing sacred about church structure. It can be changed at any time. Policies and structures are servants of the mission of the Church that is to take the gospel to all the world. Instead of digging in our heels and saying that what was good enough for the past is good enough for the present, we should be examining creative and innovative ways that will enable us to spread the gospel more efficiently and effectively. New wineskins are needed for new and changing times.

I know Robert Kloosterhuis personally to be a true servant of God, and what he wrote was his sincere effort to defend the current system. I trust that he and other Church leaders will not be offended by my critique of his article. A church becomes all the stronger when we can debate in love the issues before us. Our Church was built on debate and discussion, and out of that consensus developed. Let us be as brave as our pioneers.

I have tried to follow Paul’s counsel to “speak the truth in love,” so that “we will in all things grow up into him who is the Head, that is, Christ. From him the whole body, joined and held together by every supporting ligament, grows and builds itself up in love, as each part does its work” (Ephesians 4:15-16).

ADDENDUM

The following information was a portion of a presentation on the future of the Adventist Church given to the Association of Adventist Forums, San Diego Chapter, in January 2000. At the time I was the senior pastor of Damascus Grace Fellowship, a Seventh-day Adventist church in the Potomac Conference.

The practical reason for paying the tithe to the conference is the fact that pastors are paid by the conference and not the local church, although that
is also changing. Currently our local church pays the full salary for a youth pastor (with conference approval). Other churches are doing the same. But when it costs $200,000 to support each pastor, some thinking people ask whether that is the wisest use of their giving.

The answer to “Where is the storehouse?” is clear. It is wherever people are supported from tithe resources.

Now, regarding how much tithe the conference should send up the system: Remember, we have five levels to support in our system—local church, conference, union, division, and General Conference, with all their offices and staff. The Roman Catholic Church, which also is worldwide and is much larger, has only three levels: local parish, bishopric, and Vatican.

The earliest figures I have been able to find come from the 1926 Annual Council Action, although it seems clear that these percentages had been in force for some time. Let me review our current policy in NAD. The local conference sends 10 percent of tithe to the Union and 20 percent to the General Conference, as well as other percentages to help small conferences.

In 1926 a conference sent 20 percent to the GC only if its tithe income reached $130,000. Below that figure it was a sliding scale, so that if the conference received only $25,999, it sent only 1 percent to the GC. So as conference income increased, so did the percentage sent on up.

Now, one would assume that with inflation, the figures on which the percentages were based would increase. Incredibly, that is not the case. As the years rolled by, every conference finally reached tithe income of $130,000, which meant a reversion of a full 20 percent. Every year at the Annual Council these figures were voted without change. Finally someone saw little point in voting a 20-point sliding scale, when everyone was already at the maximum.

At the 1991 Annual Council held in Bangalore, India, an action was passed requiring all divisions to become self-supporting. Most of them are now self-supporting, so the North American tithe formerly needed to fund them is no longer required. Yet the percentages have not changed.

These are just two examples of how the world needs have changed, without affecting the corresponding changes in how much conferences contribute.

My local conference feels these pressures. On July 22, 1998, the following recommendation was brought to the conference executive committee: That the tithe percentages be cut to the Union by .5 percent a year until a savings of 2.5 percent is realized, and that the amount to the General Conference be cut until a savings of 5 percent is realized. Thus the union would receive 7.5 percent instead of 10 percent and the GC would receive 15 percent instead of 20 percent. The recommendation also included the provision that the tithe percentages sent up for evangelism, church growth, and education (in addition to the other percentages) be retained at the local conference rather than be sent up, then sent back.

This recommendation, which came from a subcommittee of the executive committee, was strongly opposed by the union president and division administrators. Finally a compromise was reached. In place of the conference committee voting this as fact, it voted it as a recommendation to the union and division, with a response required by December 31, 1999. The response has come back—no change in the system. The ball is now back in Potomac’s court.

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As a result of these pressures, the General Conference is trying to impose upon the conferences and unions what are called Model Constitutions. Many do not realize it, but the Adventist denomination is actually congregationally organized. Adventism’s founding fathers had great distrust of organization, so when the local conference constitutions were set up, they gave full and complete power to the local conferences. The bylaws allowed any changes (without exception!) to be made in these constitutions by a two-thirds majority.

Current constitutions promise to follow the financial policies as voted by the General Conference, though one, the Southeastern California Conference, has changed theirs to read: “We follow essentially the policies of the GC.” Still, each conference has full power to make any changes in the system that it wishes. When the Model Constitutions came to the 1994 Annual Council, they caused such a stir in the corridors (mainly among local conference presidents), that they were never brought to the floor for a vote. Instead they were saved for the 1995 Spring Meeting of the General Conference Committee, when local conference presidents were not present, and they were voted in there.

These model constitutions include provisions that cannot be changed without the approval of the union and division committees. In other words, the union would now have veto power over the conference, and changes in financial and other foundational policies could not be changed as they can now.

J. David Newman, D.Min., is a former editor of Ministry. He submitted this reply to Ministry for consideration under the Viewpoint section. But the editor declined to print this piece. He is now the senior pastor of the New Hope Seventh-day Adventist Church in Burtenshaw, MD.

Footnotes from pages 6-9

2. See Panarians and Prophets, page 530. Deuteronomy 14:28 indicates there was even a “third tithe.”
3. These verses give the impression that the only tithe brought to Jerusalem was the Levitical tithe of the tithe for the priests and that the 90 percent was stored in the local villages. However, Nehemiah 12:44 is not as clear as we would like; the meaning is not certain. “The portions required by the Law for the priests and the Levites” were brought to the temple. These portions included the tithe as suggested in verse 47: “All the Levites, except the priests, their brethren the Levites, and the gateskeepers. They set apart that which was for the Levites; and the Levites set apart that which was for the descendants of Aaron.” All these tithes were stored in the temple.
4. The preceding five paragraphs are a summary of the article, “Organization, Development of, In the Seventh-day Adventist Church,” SDA Encyclopedia, 1976, 10:1041-1054.
5. “As all the different members of the human system unite to form the body, and each performs its office in obedience to the intelligence that governs the whole, so the members of the church of Christ should be united in one symmetrical whole. If the world sees a perfect harmony existing in the church, it will be a powerful evidence to them in favor of the Christian religion. Dissensions, unhappy differences, and petty church trials dishonor our Redeemer. All these may be avoided, if self is surrendered to God, and the voice of the church is obeyed. Unbelief suggests that individual independence increases our importance, that it is weak to yield to the verdict of the church our ideas of what is right and proper; but to cherish such views and feelings will bring anarchy into the church and confusion to ourselves. Christ has delegated to his church the right of decision in the words, ‘Whosoever sins ye remit, they are remitted unto them; and whosoever sins ye retain, they are retained unto them.’” (“The Unity of the Church,” Signs of the Times, September 9, 1888, emphasis supplied.)
6. As a time of much opposition to formal organization of the church, James White argued, “We lack systems. And we should not be afraid of that system which is not opposed by the Bible, and is approved by sound sense.” (“Yearly Meetings,” Review and Herald, July 21, 1859, p. 68.)

1. All texts are from the New International Version.
3. Southeastern California Conference in 1997 remitted back to each local church 10 percent of their 1996 tithe increase over 1995. This amounted to some $120,000. Southeastern California Conference The Church Treasurer, vol. II, no. 1, February 1996. Letter dated February 12, 1997 to all churches from Thomas G. Staples, conference treasurer. 2003 update. This actually lasted for only one year. The conference decided that they could not continue reimbursing the local church this amount of tithe.
4. There are 260 members of the General Conference Committee. Thirty-six of these are lay people, three from each of the 12 divisions. At Annual Council time the local conference presidents of the division where the Council is being held are invited to attend with voice and vote. When the Annual Council is held in North America 58 conference presidents are added to the 260 regular members, making a total of 318.
5. The following information is from page 6 of the 133rd Annual Statistical Report--1995. Denominational workers are classified by types of employment. They are divided into General Workers and Institutional Workers. There are 52,358 General Workers and 91,664 Institutional Workers. The General Workers are broken down into five categories: Evangelistic and pastoral, Administrative and promotional, Primary school teachers, Bible Instructors, Literature Evangelists. Since Literature Evangelists are paid from commissions and primary school teachers are really institutional, I am leaving them out of the equation. Also Bible Instructors vary greatly in how they are paid and classified. This leaves the following:
   Evangelistic and Pastoral (Ordained and Licensed) = 13,787
   Administrative and Promotional (Ordained and Other) = 13,742

As you can see, there is almost a one to one ratio of people in the field and people in the office. Now, about another 100 could be added to the evangelistic and pastoral category, because there is no provision in the Statistics for women pastors who receive Commissioned Ministerial credentials and licenses. But there are still not many of them. There is also a miscellaneous category called Other under Evangelistic and Pastoral which I ignore. This category lists 2,645 persons. When I checked to see who these people are (for who are pastors and evangelists other than pastors and evangelists) I found a most curious situation. The office of Archives and Statistics could not tell me the purpose of this category. I investigated North America and found that some unions had placed their elementary teachers in this category (when there is a separate category for them). I also found that some colleges placed their ordained religion teachers in this category rather than under Institutional Workers (Colleges). This section seems to be a catch-all that has no bearing on people actually working in the field, so I left this section out in my calculations.

Update for 2001. There are now 15,465 evangelistic and pastoral workers and 16,452 administrative and promotional workers.
6. “There are minister’s wives . . . giving Bible readings and praying with families, helping along by personal efforts just as successfully as their husbands. These women give their whole time, and are told that they receive nothing for their work because their husbands receive their wages. I tell them to go forward and all such decisions shall be reversed. The Word says, ‘The laborer is worthy of his hire.’ When any such decisions as this is made, I will in the name of the Lord, protest. I will feel it in my duty to create a fund from my tithe money, to pay these women who are accomplishing just as essential work as the ministers are doing, and this tithe I will reserve for work in the same line as that of the ministers, hunting for souls, fishing for souls” Ellen G. White Manuscript Releases, Vol. 5, #267.

Adventist Tithe Policy:
A BIT OF HISTORY

The Adventist church teaches its members to regard 10 percent of their income as belonging to God. This 10 percent is supposed to be given to one’s local church, and this, in turn, is to forward all tithe funds to the local conference. Neither the individual nor the local congregation has any authority to make management decisions about tithe. Is this the way we’ve always done it? Was this the practice of the Adventist pioneers?

In the beginning, Adventists did not teach “tithing.” But very quickly leaders in the movement realized the need for a consistent source of income, so they began a program of systematic benevolence, asking each family or individual to give a certain amount each week. At this period there was no distinction made between “tithe” and “non-tithe” funds. By the 1880s this systematic benevolence program had grown into our doctrine of tithing.

Tithe Policy Beginnings

Whether called “systematic benevolence” or “tithing,” these movement-wide efforts were focused on raising money for the evangelistic workers of the church, i.e., ministers. The church’s early publishing, educational, and sanitarium work were not supported through the systematic benevolence plan. While tithe monies or systematic benevolence funds were generally reserved for the support of the ministers, these funds were administered by each congregation rather than being forwarded to the conference, and there was some variety in the actual practice of different congregations.

A practice specific to the Battle Creek congregation comes to light in a letter from C.F. McVagh, president of the Southern Union Conference, to W. C. White on October 24, 1912: “Brethren Nicola, Hart, and other of the older brethren tell me that they distinctly remember that years ago Sister White said that the tithe collector and clerk of the Battle Creek church should be paid out of tithe, and up to the time of the Haughey administration, I guess it is a fact that the Battle Creek church paid its clerk and treasurer out of the tithe, and turned the balance over to the conference.”

W.C. White responded, “My memory of the matter is in full harmony with the statements of Brother Nicola, Hart, and others. . . . [I]t was thought by the church council that it would be good policy.” The plan was placed before both James and Ellen White for approval, which they gave! (See W.C. White to C.F. McVagh, October 31, 1912.)

Commenting further, W.C. White writes, “In years past there was no effort made to conceal from other churches the fact that Battle Creek managed its affairs in this way. Our brethren largely recognized that different methods must be followed in churches of different circumstances. I am glad to tell you that the St. Helena Sanitarium church employs a faithful tithe collector and pays for actual service done from tithe.” Ibid.

The varied use of tithe by congregations is further illustrated in a General Conference resolution voted in 1880: “Resolved, that no church should devote any portion of the tithe to the erection or repairing of its church, without the free consent of the State Conference Committee” Review and Herald, October 14, 1880.

Ellen White repeatedly supported the widely held belief that tithe should be reserved for the support of the ministers who were preaching the gospel. But she acknowledged that special circumstances called for special action.

“There are exceptional cases, where poverty is so deep that in order to secure the humblest place of worship, it may be necessary to appropriate the tithes. But that place is not Battle Creek or Oakland! Special Testimony to the Oakland and Battle Creek Churches (1897), Pamphlet 157.

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Adventist Tithe Policy: A Bit of History

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Ellen White’s Practice

Once tithing had been adopted by the nascent Church as a religious obligation, Ellen White habitually taught people to use tithe in the “appointed lines,” which was proclaiming the Three Angels’ Messages from “the stand.” She prohibited the use of tithe for personal needs, even in an emergency. However, her teaching and practice made room for a number of “exceptional” uses of tithe.

With reference to women who were working alongside their minister husbands as Bible instructors and were “defrauded” (her term) of a salary, she wrote: “I will in the name of the Lord protest. I will feel it my duty to create a fund from my tithe money to pay these women who are accomplishing just as essential work as the ministers are doing” Letter 137, 1898.

White had an ongoing concern for the underfunded work in the South, led by her son, Edson, and for elderly ministers, both white and black, who needed special support for their work in that region. And she freely appropriated her own and others’ tithe to serve these needs. She wrote: “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.

“In regard to the colored work in the South, that field has been and is still being robbed of the means that should come to the workers in that field. If there have been cases where our sisters have appropriated their tithe to the support of the ministers working for the colored people in the South, let every man, if he is wise, hold his peace.

“I have myself appropriated my tithe to the most needy cases brought to my notice” Manuscript Releases, Volume Two, pg. 99.

Ellen White did not publicly advocate these practices, but she defended them. In her earliest statements, when she was 54 years old, she said she had been tithing in this manner “for years.” In her last statements, just 10 years before she died, there is no hint she planned to change her behavior.

It is important to balance this picture of “free-wheeling” use of tithe with White’s fairly consistent rejection of some proposed uses of tithe: “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. But there are ministers who have been robbed of their wages. God’s provision for them has not been respected. Those who have charge of our church buildings are to be supplied with the means necessary to keep these buildings in good repair, but this money is not to come from the tithe.

“A very plain, definite message has been given to me to give to 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 the tithe is to be applied… One reason that the tithe may be appropriated for school purposes; still another would reason that canvassers and colporteurs should be supported from the tithe, but a great mistake is made when the tithe is withdrawn from the object for which it is to be used—the support of the ministers” (Echoes From The Field, June 21, 1905, par 1 & 2).

Denominational Practice

In the denomination’s management of tithe, it has shown the same kind of independence corporately that White demonstrated personally. The church has not had “one policy” over time. Instead, committees adjust tithe policy in light of denominational needs. This has resulted in very significant change in denominational tithe policy. History shows these changes have been driven by financial concerns rather than theological or biblical conviction.

From the 1880s through the first half of the 1900s, the Church strongly resisted calls to use tithe monies for paying teachers. Then in the 1950s and 1960s, a number of individuals began to lobby for a change. Given the prominence of education in the Church’s life and mission and the public declarations that teachers’ work was authentic and essential ministry, it made sense that their work should be funded by the Church’s most reliable revenue stream. Policy changed. Currently one third of teachers’ salaries is funded with tithe. In North America, the Church invests more in educating the children of our members than in evangelists or pastors who are not involved in administration and education.

The need to use tithe for educational salaries is apparent when considering the proportion of Adventist salaries in education. In the early days of Adventism, nearly all Church employees were ministers. And most of these were itinerant evangelists. That is hardly the case now. A case in point: in the Mid-America Union, during 2002 there were 303 full-time equivalent (FTE)
workers employed as pastors (employed at the local, conference, and union levels). On the other hand, there were 630 FTES employed at primary, secondary, and post-secondary schools operated by the conferences. This ratio of pastoral to educational employees is consistent throughout the North American Division.

There are reasonable justifications for using tithe to pay teachers in Adventist schools. Teachers have a greater impact on the youth of our Church than do preachers. Teachers often have non-Adventists, and sometimes non-Christians, in their classrooms. To the extent that they faithfully represent Christ in their classrooms, they are doing the work of evangelism. But the changes in tithe policy to accommodate the payment of teachers with tithe was not driven by Bible study. It was driven by the financial needs of the system.

Other needs have also driven the Church to change its tithe policy. I vividly remember listening to vigorous discussions during my teen years about the trend at that time to “ordain” various conference employees—especially treasurers and those who worked in publishing—so their salaries could be paid with tithe funds. It seemed patently clear that these ordinations fundamentally undermined the “spiritual” meaning of ordination. Today not only are treasurers paid with tithe funds, so are assistant treasurers and secretaries—whether ministers or not.

This “broadening” of tithe use is not a departure from policy, but represents a change in policy. At present, as codified in the current Working Policies of the North American Division, tithe may be used to sustain personnel who are directly engaged in soul-winning work and/or by people who serve in supporting roles. In addition, tithe “may be used for operating expenses” used by these personnel. In practice tithe is used and may be used for salaries (pastoral, teaching, secretarial, janitorial, driving trucks); expenses associated with soul-winning and disciple making; operating expenses related to these activities such as travel, education, snow removal, etc. Tithe can be used for all of these purposes as long as these activities are associated with administrative centers and not local churches.

So, in today’s debates over Adventist tithe policy, what are the lessons of history? First, tithe policy has changed, and changed repeatedly. Second, the changes have been driven more by need than by Bible study. Third, the changes never come easily and seldom come quickly. Fourth, messy as it is, so far the system has had enough elasticity to adapt to the real world. Fifth, (so far not a lesson from our history) we have only two choices: change or go extinct.

Fred Numbers is a pseudonym for several pastors.

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For complete information and application contact:
John Hughson
Phone: 707-965-7297
FAX: 707-965-6774
E-mail: jhughson@puc.edu

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For complete information and application contact:
John Hughson
Phone: 707-965-7297
FAX: 707-965-6774
E-mail: jhughson@puc.edu
Sharing stories from the classroom is a favorite pastime for old teachers. And “old” is an adjective I’m learning to live with. But it’s the new stories that have triggered this column, stories that illustrate why teaching religion classes on an Adventist college campus is so exciting these days.

When I began teaching at Walla Walla College (WWC) in the early 1970s, I was caught off guard by my students’ ignorance of the book of Daniel. I came prepared to tussle with Uriah Smith. “Uriah who?” they said. Typically, the fiery furnace and the lion’s den marked the limits of their knowledge. For many, the 2300 days of Daniel 8:14 simply did not exist.

Perhaps the loss of interest in 1844 issues should not be surprising in a culture ruled by relevance and immediacy. But I continue to be startled by low levels of general biblical literacy, even among students who have been well exposed to Adventism. Several years ago, for example, a bright, highly motivated premed student came to see me about her poor performance on the midterm in my upper-division History of Adventism class. Though she was not an Adventist herself, her boyfriend was. She had attended an Adventist academy for a year and was now in her third year on our campus.

As I was explaining my goals for the class, I happened to mention the Old and New Testaments. “Wait,” she said. “Old and New Testaments—are those books in the Bible?”

Reining in my astonishment, I ended up proposing a customized reading assignment for her, which included passages from Scripture. “Begin with the Gospels,” I suggested. “Gospels,” she replied, a note of near-panic in her voice. “Are those in the Old Testament or New? Will my boyfriend know where they are?” I told her I certainly hoped so.

More recently I had a remarkable experience with a student who ended up in a class that assumed more biblical literacy than she was able to muster. In her case, I suggested eight hours of reading from the Bible, beginning with the story of Abraham in Genesis 12. To my amazement, she spent all eight hours on Genesis 12-25, never getting beyond the story of Abraham. Wanting her to move beyond the tedious minutia of her written summary, I pressed her gently in an effort to find out what she actually thought about her reading. It took several nudges from me before she opened up. But then she opened wide: “I was sitting on the edge of my chair,” she exclaimed. “I’d always been taught that it’s wrong to take a second wife and all the way along I was waiting for God to tell Abraham that, but He never did!”

But now let’s turn from extraordinary individual cases to look at the larger group. And I’ll start with a class of nursing students on our Portland campus. Old-timers may not be aware how much times have changed in certain of our college programs. In my student days—the 1960s, virtually all WWCS nursing students came from an Adventist background. Now it is not unusual for the Adventist students to be in the minority. In one of my Portland classes in the autumn of 2005, for example, only five of fifteen students came from an Adventist orientation.

Early in the quarter I told the class that two Old Testament stories had loomed large for me when I was growing up: Uzzah and the ark (2 Samuel 6) and the two she-bears that mauled the 42 boys for mocking Elisha (2 Kings 2:23-24). The bears had kept my prayers polite. Even though most modern translations suggest that the bears didn’t finish off the boys but just gave them a good thrashing (the Contemporary English Version ups the ante by having them “ripped to pieces”), I wasn’t going to risk a run-in with the bears for being too fresh with
God. I would be well into my adult years before the combined efforts of Abraham, Moses, Job, and the Psalmists would convince me that I could be blunt with God and live to tell the tale.

But it was Uzzah who really loomed large. The story in the Bible suggests that Uzzah was just trying to be helpful when David was taking the ark to Jerusalem in an ox cart. It makes little difference whether the oxen “shook” the ark as in 2 Samuel or “stumbled” as in 1 Chronicles; in either case, when Uzzah reached out to steady the ark, “God struck him...and he died there beside the ark of God” (2 Samuel 6:7).

Even if left to my own devices, I might have concluded from the biblical story that even if I was trying to do right, but somehow got it wrong, the Lord would still strike me down. But I wasn’t left to my own devices. I got lots of help interpreting the story from hearing Adventist evangelistic sermons. “Is God Particular?” was the classic title for the sermon in which Uzzah starred. The point? Motivating listeners to keep the seventh-day Sabbath, even if their parents, grandparents, and great-grandparents had faithfully kept Sunday. In spite of good intentions, the Lord brooks no deviation from his stated will. God is particular. Remember Uzzah.

And when our own daughters were young, I still vividly remember sitting on our sofa reading the Sabbath school lesson from the Primary Treasure. The conclusion to the lesson ran something like this: “Therefore, boys and girls, be sure to obey your Mommy and Daddy. Remember Uzzah.”

But if Uzzah has left his mark on me, times have changed. For when I mentioned his name and the story of the two she-bears to my class of nursing students, I saw blank faces. So I asked how many of them knew those two stories. Not a hand went up, not even from the Adventist students.

My curiosity was sufficiently aroused that when I returned to the main campus I asked the 40 students in my History of Adventism class if they knew the stories of Uzzah and the two bears. Again I was surprised by the number of hands that did not go up, maybe a quarter to a third. So just as I had done in Portland, I read the stories to them from the Bible.

But the next day I decided to get more precise. I passed out slips of paper on which the students were to indicate (anonymously) how familiar the stories were to them before I had read them in class. I had them list each story separately and rank their knowledge from 0 to 5.

Of the 35 students who responded, three indicated that the story of Uzzah was brand-new to them; another six marked it 1 or 2. The two she-bears fared even worse: seven had never heard it before, another 12 marked 1 or 2.

Then a few days later I asked the same group of students how many had grown up shaped by Ellen White’s strictures against eating between meals: “You should never let a morsel pass your lips between your regular meals” (Testimonies 2:373). I, for example, had not been allowed to eat the refreshments at birthday parties unless they were served at mealtime. I had to take them home and eat them later. Not a single student raised a hand to indicate that kind of upbringing. It’s worth noting that when I put the same question to a group of some 60 older Adventists at a well-known Adventist church in the Northwest, not a single one of them indicated that they had been raised as I was, though they knew of Adventists who were.

I will not tell the story here of how Romans 14 helped me to value people more than my personal health habits, and how the study of Ellen White’s life and writings helped me to deal effectively with Uzzah, the two she-bears, and morsels of food offered between meals. But I will say that she has helped to liberate me from prison, enabling me to value her ministry and writings even more.

But the punch line to this piece is that our Adventist world is not what it used to be. When Uzzah and the two she-bears ride off into the sunset and choice morsels of food are available on every hand, you know our world is going to be different. Will it be a better world? It could be—with fewer threats, more joy, more genuine love for each other. Maybe we could help demonstrate the truth of the scientific study reported in the Adventist Review of February 13, 1992. “The absence of social ties is as strongly linked to a shortened life span as cigarette smoking.”

I think it would be marvelous if we could strengthen our social ties and ponder what we should do about Uzzah and the two she-bears. After all, the stories are still in the Bible, and most of us need the big stick at least some of the time.

As for the tasty morsels, I do eat between meals now, for good reasons, I believe, and with only slight twinges from the imprinting of my earlier days. But that is another story for another time.

Alden Thompson teaches at Walla Walla College, College Place, Washington.
THE KNOWLEDGE OF THE TRUE GOD REMEMBERED IN THE AFRICAN CULTURE

Long before the arrival of European missionaries to sub-Saharan Africa in the 15th century A.D., many of the tribal cultures cherished an understanding of the true God. Their knowledge included the following: A) His attribute as the Creator, B) Saturday as his Memorial Day, and C) blood sacrifice as his means of atonement.

The God of Creation

In the Ghanaian Culture, the knowledge of the True God as the Creator was transmitted through oral tradition from generation to generation. This Supreme God was referred to in the Akan language (Ashanti/Fanti) as “Odomankoma Boadi” meaning, “The Gracious Creator”—the One who graced Ankoma (perhaps their name for Adam). This gracious Creator commanded the highest respect of all.

Before a traditional priest performed any rites or ceremonies or poured libation, he had to ask permission from Odomankoma Boadi, the One who made all things. The priest would look up into the heavens and address him: “God, One and Only who says no, and none else can say yes, from you I ask permission.” Odomankoma Boadi was unlike any other god; he was the God above gods. He was worshiped, not in fear as with other gods, but revered, respected and adored; he was different.

Here is a symbol in the Akan culture that sums up the concept of the Omnipotence and the creatorship of God.

Gye Nyame—Except God” (Symbol of the Omnipotence of God.)

Here is the concept behind it: “This great Panorama of creation dates back to time immemorial. No one lives who saw its beginning, and no one lives who knows its end, Except God, Gye Nyame!”

The Sacrificial System in African Culture

Africa also preserved the sacrificial system, which pointed to Jesus as “The Lamb of God.” Sacrifice was the means of purification, cleansing, and reconciliation. Only clean animals qualified for sacrifice. No unclean animals like pigs or mice were ever used. Every year the elders were required to offer a sacrifice for the city. And I am no stranger to our culture. I was raised in a palace. My brother was a town chief. I was an eyewitness to the culture, and these customs are still practiced today.

The lamb chosen for the sacrifice was supposed to be without any cuts or marks, but plain and spotless; so much so that it came to be thought of as the “white lamb.” That was the interpretation
given to the kind of animal—pure and without any spot. More importantly, during the sacrifice the lamb was not allowed to make any sound. If there was a bleating sound, “ba-aa”, the priest considered it to be a protest by the lamb and the sacrifice was unacceptable.

With this insight, you can appreciate why the Ethiopian eunuch, a high-ranking African official steeped in the African tradition, would recognize the True Lamb of God when he read Isaiah 53:7: “He was oppressed, and he was afflicted, yet he opened not his mouth: he is brought as a lamb to the slaughter, and as a sheep before her shearers is dumb, so he openeth not his mouth.” His question after reading Isaiah was not “What does this mean?” but “Of whom was Isaiah talking?” When Philip told him that Christ was the Lamb, he accepted him right away and asked, “What hinders me from being baptized?” The Bible says he was baptized immediately. His African knowledge of the sacrificial system became the window through which he recognized Jesus as the True Lamb of God. I have never seen a man of such power converted so quickly. God is no respecter of persons. He put the knowledge of Himself as the Creator and the sacrificial system into the culture of Africa to prepare Africa to accept Jesus as the Savior of the world.

### True Sabbath in African Culture

Africa also kept God’s commandments. Africans, like the Jews, used gold very extensively to decorate their temple properties “because gold to them was of great value; but the Ashantis and the Akan tribes, which make up a significant percentage of Ghana’s population, were the unlikely custodians of an even greater treasure, the seventh-day Sabbath of the God of Creation” (Afritell 8). Africans preserved the knowledge of the true Sabbath in their culture through oral tradition. In my language (Akan Language in Ghana), Saturday (MeMeNe-Da) is a compound word. The last part “Da” means “day.” The first part of the compound is a repetition of the first person singular of the verb “To be.” It means “I Am That I Am” when you put them together. Saturday literally means “the Day of the I AM” (Me-Me-Ne Da). Somebody claims ownership of Saturday in my language! Just as the Bible says, “The Sabbath is the day of the Lord thy God,” YHWH’S Day, the day of the Self-Existant One, The Creator’s Day.

Apart from the meaning of Saturday as the “Day of the Lord,” God’s personal name in my language reveals far greater evidence of the authenticity of the Sabbath. God’s personal name in Akan is “Onyankopon Twedrahumpong Kwame.” Onyankopon means a dependable friend, One whom you can lean on (He will never let you down). His last name, “Kwame”, is a day-name given to any male born on Saturday. When you are born on Sunday, your day name is Kwesi. I was born on Monday and am called “Kojo.”

Until the missionaries arrived on the Continent, our people never knew the God of Sunday. When the missionaries introduced Sunday sacredness for the first time in Ghana, our people registered their protest by naming the missionary after Sunday. Hence the term Kwesi Broni. Even today, any missionary who goes to Ghana inherits his Ghanaian name “Kwesi Broni”—Sunday Whitman. It does not refer to the day on which the European was born, nor the day on which he came to Africa, but to the day that he brought to Africa as a day of worship. Mark Finley told the North Eastern Conference 1999 Camp Meeting audience that the Ghanaians called him Kwesi Broni, and when he understood its meaning he protested it by saying, “I am not Sunday Whitman, I am Saturday Whitman.” Until its introduction by the missionaries, our people knew only “Onyame Kwame,” the God of Saturday, the biblical Lord of the Sabbath, and never the God of Sunday. So Saturday is recorded in African traditional history as the Day of the Creator God and is witnessed by the Ghanaian culture.

Ellen White supports this claim in her book, The Great Controversy: “The churches of Africa held the Sabbath as it was held by the papal church before her complete apostasy…. The churches of Africa, hidden for nearly 1,000 years, did not share in this apostasy. When brought under the sway of Rome, they were forced to set aside the truth and exalt the false Sabbath; but no sooner had they regained their independence than they returned to obedience to the Sabbath of the fourth commandment” (p. 578).

We have a heritage of God’s word. Africa knew God and God knew Africa, for God truly revealed Himself in the culture. That is why Africans are responding to the gospel in such a remarkable manner. This is not because of poverty, for there is poverty everywhere; but not everybody is religious. It must be because the knowledge of God is embedded in our culture. Religion is our heritage, and like the Ethiopian eunuch, we should allow our religious genetic memory to lead us to Christ, the Savior of the World.

We ought not to look for ways to hide from God but search for our roots in the God of creation in order to bring forth His fruits. It’s time for princes to come out of Egypt and for Ethiopia to stretch her hand unto God (Psalm 68:31). Africa! Your time has come to bless!

Pastor Sednak Kojo Duffu Yankson ministers to the New Dimension and Canarsie Seventh-day Adventist churches in Brooklyn, New York. (sedy7@hotmail.com)
The Tyranny of Worthy Causes

I usually try to visit my 80-year-old father at least once every six weeks. He’s in great health, and the other Wednesday he rode his bicycle 118 miles, solo from Kennewick, Wash., to Walla Walla, and back. (No, Dad does not need my physical assistance, yet!) But we genuinely enjoy sharing and picking each other’s brains. There’s a lot to talk about.

The other day when we got together, though, he seemed a bit depressed, and he motioned me toward a stack of third-class mail on his little bookkeeping desk. I could hear that telltale catch in his baritone voice as he cleared his throat, and I knew something heavy lay on his heart.

“Ed, this is really hard,” he began. “Every one of those letters,” he pointed again at the dog-eared stack… “every one of them wants money.” He paused. “And your mother says we can’t give to everyone anymore. And she’s right, you know….”

But he’s given most of his wealth—potential and otherwise—away in the form of 13 years of mission service and a host of truly worthy causes.

In gratefulness for the advantages he has (a wealth of memories from mission service, a paid-off house, paid-off cars, paid-off bicycles, and heavenly real estate paid off in full by his Lord and Savior), his heart yearns to give and give some more. But how much, and to whom?

So I shared with him a list of Guiding Principles that have helped me and many others bring cheer back into giving. Of the 10 guiding principles, I’ll share the first two here—just in case even one Adventist Today reader has felt the heavy hand of those tyrannical pleas for help and has silently asked from the heart, “How do I decide where to focus my priorities in giving to worthy causes?”

What Are Your Strengths?
The most helpful principle I have learned is to give to causes related to your own interests and talents. God loves cheerful givers, I’ve heard. Nothing makes me happier than giving to a cause that’s fighting the same battles I’m fighting—whether against error, disease, poverty, deceit, hypocrisy, or all of the above.

The increasing numbers of people giving to...
Adventist Today Foundation (see our brand new list of Advisors on page 2) often cite this magazine’s independent candor and search for truth as reasons for their support. They love the culture of Adventism—they’ve invested heavily in Adventism—and they see this magazine as a zealous guardian of the very best within the Adventist culture. Things like accuracy, literacy, transparency, and candid evaluations of Adventism’s true strengths, and sometimes its weaknesses.

They also approve of Editor John McLarty’s gifts in reaching the minds and hearts of highly educated Adventists. Most Adventist Today readers have experienced the twin damage wrought by hypocrisy in the Adventist culture and its caustic effect on the lives of discerning young people. They’ve fought those battles themselves—may still be fighting them with their kids—and they see in Adventist Today a unique colleague in ministry.

All in all, it brings tremendous joy to donate to reputable organizations whose interest- and talent-set address the closest concerns of our hearts.

How Dedicated Are They?

The next question I ask is, “How dedicated and self-sacrificial is this organization?” Most nonprofits today consume a substantial percentage of donated funds as “administrative expense.” That’s a fact of life, especially among organizations that have reached their 20th year mark. Somehow “administrative expense” grows, as employees multiply, volunteerism wanes, and executive salaries reach “market levels.” Sometimes these executives may advertise that they receive modest or even low salaries, but hidden benefits in the form of book royalties and benefits for the family may double or even triple their real compensation.

Some highly efficient organizations, such as the Adventist Today Foundation, have few employees but are able to attract accomplished volunteers. Adventist Today Foundation has only one employee—an office manager. (And, yes, Hanan Sadek is a beautiful person—only one of her kind.) The rest of the Adventist Today work force consists of volunteers and part-time contract workers. Yet each and every one is an acknowledged master in some professional phase of science, investigation, analysis, management, writing, and publishing. Most work from their home offices, and the office manager herself commutes to an extremely modest, pre-fabricated office on the campus of La Sierra University in Riverside, California.

Asked recently why Adventist Today doesn’t raise money for a fine new office center, Executive Editor Ervin Taylor replied simply, “We don’t need one. Everything we spend goes directly into our mission as a magazine.”

That attitude is making it possible for Adventist Today to probe as never before some of the deepest and most impenetrable crevasses of the Adventist culture. The emphasis on Adventist tithing in this issue is but a preamble to even more-comprehensive future evaluations of the financial mysteries within our culture.

At a time when many members of the Greatest Generation are making arrangements to dedicate vast sums of money to various Adventist-related causes, it seems most appropriate to ask, “Where and how will this money really be used?” It’s a tough, invasive question, but someone with absolutely no politically inhibiting ties must ferret out the answers. And Adventist Today can and will.

At the same time, members of the Greatest Generation—my father’s generation—are extremely concerned about the spiritual fate of their children and grandchildren, many of whom withdrew from the Adventist culture in the 1970s and 1980s. Adventist Today is invested in helping to reach this group with a message of invitation and inclusiveness. We want them back in the Adventist culture, where they belong with us!

Next issue we’ll look at more helpful guidelines as we seek to escape the tyrannical torque of competing worthy causes in our lives.

The most helpful principle I have learned is to give to causes related to your own interests and talents. God loves cheerful givers. Nothing makes me happier than giving to a cause that’s fighting the same battles I’m fighting—whether against error, disease, poverty, deceit, hypocrisy, or all of the above.

Edwin A. Schwisow was recently elected executive director of Adventist Today and serves as point person on matters related to donations and underwriting for Adventist Today Foundation. Ed retired from 27 years of denominational journalism in 2003, after forming his own publishing firm, LifeScape Publications. He writes, edits, publishes, and serves Adventist Today from his home near Portland, Ore. He can be reached by email at easchwisow@hotmail.com; by phone at (503) 668-7956.
Praying and Doing

By Seth Pierce

A few weeks ago as I watched a talk show on 3ABN, a gentleman was testifying about how God had given him victory over a 20-year drug habit. But, he said, life was still difficult because he had no education to help him get a job and a fresh start.

After answering a few questions from the studio audience, the hostess looked lovingly at the man and dismissed him by saying, “We’ll be praying for you.” We will be praying for you? Thank you for sharing your need, we’ll hope with you that somebody meets it?

I was angry as the man left with no relief from fellow believers, sitting comfortably full of questions and comments but not offering a shred of help. No attempt was made to start a scholarship—even at a cheap community college—to help improve his situation. They didn't even pray for him on the show. I grabbed the remote tightly and reflected on secular talk shows that are known for giving. ellen rewards people for outstanding behavior. oprah gives away cars and vacations. Extreme Home Makeover builds and furnishes houses and throws in scholarships to boot.

The Bible says, “For the kingdom of God does not consist in talk but in power” (1 Corinthians 4:20 ESV). I believe in the power of prayer, but it has become a cliché to cover up complacency. I want to know, what are we doing?

Recently I received an e-mail from a conference, stating that we were not to open church doors to Hurricane Katrina victims, because of liabilities associated with helping. In addition we were to caution church members regarding opening their homes. While I understand the rationale of the e-mail, I wrestle with its implications. I cannot help because of my insurance policy? The e-mail did provide addresses of places where we could send money, which is important. But what would have happened if God had just sent us a check instead of Jesus Christ? I agree with donating, but eventually that money has to empower somebody to do something. As a follower of Christ, shouldn’t that somebody be me?

I could not help but contrast my church's attitude of “protecting its assets” with the recent news story about an 84-year-old woman who gave her house to a family she didn’t know. Sophie Starzenski had heard of homeless families in New Orleans. She isn't a rich woman. She lives with friends and wasn’t using her home. She told reporters she wondered to herself if “someone down there couldn’t use her home.”

On TV we watched as Sophie Starzenski’s frail frame was wrapped in the embrace of the woman she had given her house to. Starzenski’s neighbors added their own gifts to her generosity, volunteering renovations and support.

The Bible says, “By this all people will know that you are my disciples, if you have love for one another” (John 13:35, ESV). I have grown angry as I read stories of other churches opening their doors, and then think of some of ours closing. James writes, “Be doers of the word, and not hearers only, deceiving yourselves” (James 1:22, ESV). I know we can pray, but what are we doing?