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Who Then Is That Wise and Faithful Servant?

JERRY A. STEVENS
Retired General Conference Worker/Ponderer of Our Changing Times

Before we could unite with the Seventh-day Adventists, Penny and I had to clear what at the time seemed one last but insurmountable hurdle. That patient pastoral couple from the little church in East Detroit, Michigan, Kenneth and Rosalie Haffner Lee, were just as thrilled as we were, in all the eagerness of our newfound faith, as we fairly breezed through a manual containing the basic beliefs held by the denomination.

This baptism preparation manual bore the title "In His Steps . . . : A Summary of the Doctrinal Beliefs of Seventh-day Adventists." In the section called "Living the Christian Life," we were suddenly confronted with a terrifying predicament. In devastatingly direct, uncompromising language a subsection read: "The Christian's stewardship will include a faithful tithe and freewill offerings for the support of the church and its mission to the world."

The Bible itself indicated that withholding tithe was tantamount to robbing God Himself, and would bring a curse (Malachi 3:8, 9). Well, I don't know about you, but I simply cannot conjure up a vision of some wretched miscreant so brazen, so cretinous, so brutish as to attempt to rob God! Needless to say, I was acutely uncomfortable with the thought that the God I had so recently come to know and love might yet look upon me as a thief, a petty pickpocket, and then place a curse upon me.

Yet there it was, Malachi’s terse, haunting declaration. The Bible said it, and we believed it; but how in the world could we conscientiously place a check mark next to the item that called for this financial commitment, when the text plainly read: "Recognizing God as the Source of all blessings, I shall gladly return to Him first the tithe, the tenth of my increase, and then offerings as I am able, as He prospers me"?

It didn’t make sense then. It doesn’t really make “sense” now. As we saw it, there was no way on God’s green Earth that my dear wife and I could hope to come up with a true tithe and yet avoid debtor’s prison! As seemed “normal” for so many young couples, we were living beyond our means and had accumulated considerable credit card debt. Any acquaintance the least bit conversant with basic consumer mathematics would have agreed with us that we could not both return a tithe (let alone produce any additional offerings) and ever hope to disentangle ourselves from the Gordian knot called debt.

It was then that we did the smartest thing we had done in a very long time. We decided to place our problem in the Lord’s hands. If He truly required tithe, then He would have to work things out. We knelt down and prayed, and cried, and prayed some more. Through our tears we claimed the promise in Malachi 3:10, the one that challenges us to put God to the test and see how He will bless us. Then we got off our knees and I filled out a tithe envelope and wrote my first check for the proper amount. The Holy Spirit must have approved our decision, for I recall enjoying untroubled sleep the first night that I
decided to be a faithful and wise steward, and on every night thereafter. The matter was settled forever.

And did we go to debtor’s prison? You know the answer. That spiritual struggle took place 29 years ago. In retrospect, Penny and I have never regretted for an instant our wise, Spirit-directed decision. We learned very quickly that God’s system of mathematics defies all “commonsense” logic and reason. We’ve no idea how He does it, but we’ve learned that He means precisely what He says! “All His biddings are enablings” (Ellen G. White, Christ’s Object Lessons, p. 333). We trust and obey; God responds in blessings. May all the praise be His.

Dear reader, I have related my own true experience with but one aspect of stewardship. Be clear about this fact: Stewardship involves much more than our returning honest tithes. It is wholistic. This means that stewardship has to do not only with personal financial management, but also with our health, our use of time, what we do with our talents, how we treat our environment, how we relate to others, and the state of our spirituality.

May each of us be ready to insert our names in the blank that follows Jesus’ searching question: “Who then is that faithful and wise steward?” (Luke 12:42). Indeed, Jesus has wider responsibilities in store for those He can trust to be joint rulers with Him in His boundless, eternal kingdom—those who are exercising their stewardship muscles now.

The thirteen articles that follow, taken as a whole, comprise what almost amounts to a white paper on the subject of stewardship. We think this issue is destined to enjoy a long shelf life in Adventist circles. Several compositions, as is mine, are testimonials, or a combination of testimony and essay. Some explore the topic from a single perspective, others from a more comprehensive one. Fully eight of the authors (counting the Drumms, a married couple, as a single author) are new to this issue. We think you will like the fresh ideas they share.

We extend sincere thanks, then, to authors Orlich, Batchelor, Kasperbauer, Barrett, Pellandini, Koranteng-Pipim, Sweigart, the Drumms, Reid, Ruff, and Freeman. Extra special thanks go to Paul Pellandini, as this project is the culmination of his dream. Elder Pellandini invested quality time in lining up several of the contributors to this issue, stayed abreast of their progress, and in general made our job easier. We appreciate people like that!

By the time you finish reading from cover to cover, we believe that your own ideas of true stewardship will be AFFIRMed in the process. As Paul so wisely counsels, “It is required in stewards, that a man be found faithful” (1 Corinthians 4:2). That being the case, this issue goes out with prayers that our righteous Judge will reward each reader with His “well done, thou good and faithful servant” commendation (Matthew 25:21). It can’t get any better than to feel the warmth of heavenly approbation. Faithful over a few things on this old decaying planet, I long to be entrusted with stewardship over many things in a perfect hereafter, basking in the joy of my Lord. Don’t you?
When you saw that this issue of Adventists Affirm was on stewardship, what was your reaction? What concepts immediately came to your mind? Perhaps you thought, "Well this is just going to be another reminder to pay tithe. What a boring topic!"

A Boring Topic?

This was my experience as a child growing up in the church. Every time a special "Stewardship Sabbath" came around I would prepare to be more bored than usual during the sermon.

I think stewardship can seem like a dry and boring topic to many people, especially young people. Yet, rightly understood, stewardship can be a very interesting and deeply spiritual topic. The key phrase in that sentence is "rightly understood." Many of us just don't really grasp what stewardship is all about. And many times when we teach and preach about it, we don't do it justice.

I think we make stewardship seem small and narrow and uninspiring because we often make it all about money. Sure, money is important. Learning to return tithe, give offerings, and manage finances responsibly is all very important—but compared with all that stewardship is, money is just small stuff.

Okay, then, if money is really not what stewardship is all about, therefore, what really is it? Stewardship is about the weighty matters of the law.

Weighty Matters of the Law

Do you remember Jesus’ rebuke to the Pharisees? "Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone" (Matthew 23:23).

This doesn’t make our usual concept of stewardship sound too elevating and important, does it? Sure, Jesus affirms that paying careful tithe is the right thing to do. But His description of other things as "the weightier matters of the law" implies that simply tithing carefully is by contrast a matter less weighty—not truly as important. What were the weightier matters? Judgment, mercy, faith.

Is stewardship then a superficial, shallow, narrow, small thing? No. Rather, true stewardship is about judgment, mercy, and faith—the weightier matters.

What Stewardship Is About
• Stewardship a realization of our place in the universe, a confession both of our worth and of our duty.
• It is an acknowledgment that Jehovah is Creator and Lord and Owner of everything.
• It is an expression of gratitude that such a great God has taken some of His power and energy and life and resources, and placed them in our care.
• It is a humble prayer that He might enable us to use well and wisely what we did not create nor could ever deserve.
• It is a realization of God’s right judgment, His justice, in considering all His Own; a confession of God’s mercy in giving freely to us what is properly His; and an exercise of our faith, trusting His care and seeking His direction.

When we think in these terms, we realize how broad and grand and deep a topic stewardship is. We are not just stewards of money. We are stewards of God’s creative power: stewards of life, stewards of time, stewards of opportunity, stewards of relationships. Suddenly all the most deep and meaningful aspects of life are encompassed by the concept of stewardship.

Yes, monetary stewardship is important. If you think I intend to minimize it or suggest it not be given serious attention, you conclude wrongly and miss my point. I affirm the importance of both learning and applying consistently the principle of stewardship to our finances. But if this is where it ends, perhaps we are like certain Jews of old, faithfully sacrificing animals but passing by the Lamb of God.

Monetary stewardship is not the end, but just the beginning. It is the kindergarten of stewardship. It is very obvious and tangible, and is intended by God to teach and remind us of the greater principle of overall stewardship. As we regularly return tithe, as we consider the right use of the funds God has given us, we should be reminded of God’s ownership and creatorship and His grace in extending to us all that we have or are. Reminded of this, we should live every aspect of our lives informed by this great truth.

Aspects of Stewardship

Let’s take a moment to consider a few practical areas of stewardship that illustrate the breadth and power of this Biblical principle:

1. Stewardship of Time.
"Redeeming the time, because the days are evil” (Ephesians 5:16).

“Our time belongs to God. Every moment is His, and we are under the most solemn obligation to improve it to His glory. Of no talent He has given will He require a more strict account than of our time” (Ellen G. White, Christ’s Object Lessons, p 342).

God gives every moment. Each one is precious and should put to good use, or “redeemed.” The Sabbath powerfully reminds us of God’s ownership of time.

“The earth is the Lord’s, and the fullness thereof; the world, and they that dwell therein” (Psalm 24:1).

All that is in the world belongs to God, but He has given us charge (dominion) over it all. Genesis 1:28. Shall we treat it recklessly, or care for it well?

"Learn to do well; seek judgment, relieve the oppressed, judge the fatherless, plead for the widow” (Isaiah 1:17).

By the terms of our stewardship we are placed under obligation, not only to God, but also to man. To the infinite love of the Redeemer every human being is indebted for the gifts of life. Food and raiment and shelter, body and mind and soul—all are the purchase of His blood. And by the obligation of gratitude and service thus imposed, Christ has bound us to our fellow men. He bids us, "By love serve one another” (Galatians 5:13). "Inasmuch as ye have done it unto one of the least of these My brethren, ye
have done it unto Me” (Matthew 25:40).

Jesus reminded us that the poor would always be with us. And we are to feel a responsibility to them, to the suffering, and to the oppressed. Since God has given our fellow human beings into our care, little wonder that He says what we do to them is done unto Him.

"What? Know ye not that your body is the temple of the Holy Ghost Which is in you, which ye have of God, and ye are not your own?” (1 Corinthians 6:19).

This is a familiar text reminding us of the true motive for our health message—to honor God by caring for the precious physical life He has given us.

5. Stewardship of Relationships.
"And the Lord said unto Cain, Where is Abel thy brother? And he said, I know not: Am I my brother’s keeper?” (Genesis 4:9).

"When Jesus therefore saw His mother, and the disciple standing by, whom He loved, He saith unto His mother, Woman, behold thy son!” (John 19:26).

Human relationships and human love are some of the most precious gifts given to us this side of Heaven. God entrusts us with these gifts to treasure and to guard. Along with meaning and joy, relationships also bring duty. In all our relationships, whether friendly, familial, or romantic, we should seek the glory of God.

"I charge thee therefore before God, and the Lord Jesus Christ, Who shall judge the quick and the dead at His appearing and His kingdom: Preach the Word; be instant in season, out of season; reprove, rebuke, exhort with all longsuffering and doctrine” (2 Timothy 4:1, 2).

"And I saw another angel fly in the midst of heaven, having the everlasting Gospel to preach unto them that dwell on the earth, and to every nation, and kindred, and tongue, and people” (Revelation 14:6).

Remarkably, the proclamation of warning and of grace to the world has not been entrusted to angels but to men—to you and to me. We have been given great news, great truth, great light. It is trusted into our care. And with it comes a duty to our fellow men to share with them that lifesaving Good News. Will we as unfaithful watchmen fail to warn our brothers and sisters?

"There is a yet deeper significance to the golden rule. Everyone who has been made a steward of the manifold grace of God is called upon to impart to souls in ignorance and darkness, even as, were he in their place, he would desire them to impart to him. The apostle Paul said, ‘I am debtor both to the Greeks, and to the barbarians; both to the wise, and to the unwise.’ By all that you have known of the love of God, by all that you have received of the rich gifts of His grace above the most benighted and degraded soul upon the earth are you in debt to that soul to impart these gifts unto him” (White, Thoughts From the Mount of Blessing, p. 135).

**Reverse Stewardship**

As we begin to see every area of our life through the lens of stewardship, we see that it is neither boring nor superficial, but rather fascinating and profound. We thank God for entrusting us with time and talent, energy and ideas and means; and we desire to manage His assets wisely and well. Yet just as we seek to do so, we realize our problem. We seem ill-equipped for our task. How can we rightly manage God’s affairs? We are so prone to mistake and to misstep.

Just at this time it comes full circle, this concept of stewardship. We realize the only way that our money, time, talent, opportunity, and life will ever be well spent is if we entrust it all to God. We place ourselves fully in His care. Now, God is our Steward, our Manager, our Keeper, our Guide: You might call this “reverse stewardship.” This is the full cycle of giving and giving again—the deep lesson of true stewardship.
Stewardship is not just a narrow topic limited to money. Stewardship is God giving us everything we have, even giving us His Son, and teaching our hearts to give ourselves, unreservedly, back to Him.

We are not simply stewards of the trust God has reposed in us. Rather, in stewardship we entrust everything we are or have to God for His keeping. Stewardship, then, is total surrender to the lordship of Christ. Only then can we manage all things to His glory.

"Let this mind be in you, which was also in Christ Jesus: . . . For it is God Which worketh in you both to will and to do of His good pleasure" (Philippians 2:5, 13).

*Note: For a further study on the expansive nature of true stewardship, we recommend the chapter "Talents" in the book Christ's Object Lessons.*
This testimony is dedicated to:

1. Those who are afraid to keep the Sabbath because they would lose their business, job, income, or security.

2. Those who are postponing baptism because they might hurt the feelings of their family and friends, or feel that their colleagues would not understand and accept their decision to be baptized.

3. Those members of the Guam SDA churches who prayed for my family’s conversion.

Background

In the 1960s and early 1970s, I grew up on Guam, a small tropical island in the Pacific Ocean. Guam is a United States territory with a rich culture heavily influenced by its early Spanish heritage and today’s modern America.

Guam is predominantly Catholic, and the Catholic Church strongly influences the culture and family relationships on Guam. My parents and grandparents were devout Catholics who prayed constantly and went to mass often. As an altar boy at the village church, I learned to love and trust God and to believe in Jesus from a very early age.

After finishing college, a business partner and I started a very small tourism beach business on Guam in 1986, providing a few Jet Skis, and several kayaks for rent to Guam’s growing Japanese tourism industry.

Over the next 15 years the business expanded rapidly, adding an Avis Rent A Car franchise with 120 cars, parasailing and dolphin-watching boat tours, real estate investments, and a jet helicopter tour service with three helicopters.

Our company also operated nine beachfront rental locations for hotels like the Hyatt, Hilton, Westin, and Marriott. With as many as 185 employees, and over 1,000 customers on a busy day, we had grown to become one of the largest tour attractions on Guam.

In 1992 I married my lovely girlfriend from Guam, Carmen, and we soon had a son, Lawrence, and a daughter, Caressa, to add to our family.

In the year 2000, my wife and I purchased my partner’s shares of the business and became the sole owners of the company. We were excited for our future. What could possibly go wrong?
Business in Trouble

Over the next few years, the effects of September 11, 2001, the wars in Afghanistan and Iraq, and SARS (severe acute respiratory syndrome) caused the majority of Japanese tourists to cancel vacation plans to Guam.

To make things worse, in December of 2002, Super Typhoon Pongsona struck Guam with nearly 200 m.p.h. winds and 20-foot waves. In just a few hours the typhoon destroyed over 4,000 hotel rooms and Guam’s tourism industry. Most of our company’s business locations and equipment were also destroyed or damaged by the typhoon.

The effects of September 11, wars, SARS, and the typhoon resulted in a 75% reduction in business for our tour company, which forced 130 employee layoffs, millions of dollars of debt, several hundred thousands of dollars in negative cash flow, and a daily operating cash loss of several thousands of dollars! In only two years our business became financially worthless and apparently hopeless.

Amazingly there was hope for our hopeless situation.

Conversion

Shortly after the events of September 11, 2001, my cousin Dwight persistently asked my wife and me to participate in a Bible study together. Being very secular and content with our former faith, my wife and I declined Dwight’s invitations to Bible study many, many times, before at last giving in.

Dwight arrived at our house one evening with an elderly Japanese-American Adventist couple in their 70s. We were introduced to Joseph and Verna Nozaki, who were both working as a mission doctor and nurse for the Guam Seventh-day Adventist Clinic. That was the first Bible study that my wife and I had ever had in our lives. We continued to have Bible studies once or twice a week from that point on.

After a few months, our family accepted an invitation to attend our first Sabbath service and listen to a special sermon being delivered by the pastor. Not knowing exactly what to expect from a Sabbath service, we delayed our arrival by at least a half hour. We did not know that Adventists enjoy fellowship, Bible study, singing, children’s stories, and special music before the sermon is even preached, so essentially we were still on time.

Wow! The sermon was so meaningful. We had never heard God’s Word preached like that before. It was a spiritual eye-opener, and we looked forward to going to church every Sabbath.

My wife Carmen accepted a call to be baptized in 2002 without me. I admired my wife and wanted to follow, but I couldn’t. The tour business was still open on Sabbath and I felt too guilty about it to be baptized. So I continued to study the Bible and pray.

Dilemma Over Sabbath & Stewardship

Meanwhile our company and Guam’s tourism economy were recovering poorly. Every month, many local tour companies and other businesses were closing down. Guam’s economic situation was the worst it had ever been over the last sixty years.

Our company remained open on Sabbath because Saturdays were among the largest revenue days of the week. After owning the business for nearly 20 years, I knew that closing on Saturday during those economic times would logically force the company into bankruptcy, lay off the rest of the employees that didn’t deserve to lose their jobs, and cheat the banks and vendors out of any chance of ever being paid back the millions of dollars that we owed. I determined that triggering such a chain of economic disasters would be a greater sin than breaking the Sabbath.

In January of 2004, a pastor/evangelist named Louis Torres came to Guam to conduct a two-week evangelism series. As this series unfolded day by day, the Holy Spirit impressed upon me a much deeper understanding of the Gospel, the commandments, and the importance of the Sabbath. I desperately wanted to be baptized to show my love and loyalty for Christ.
At the end of each evangelistic presentation I would fill out my "decision card" indicating that I believed in Jesus as my Saviour, believed in the commandments, and accepted the understanding of the Sabbath. Significantly, I had not checked the box on the decision card asking if I wanted to be baptized.

To my surprise a few days later, Pastor Torres and our church pastor stopped by my office for a visit. Pastor Torres wanted to encourage me for my decision to accept Jesus as my Saviour, the commandments, and the understanding of the Sabbath. He also delicately inquired why I had not indicated my desire for baptism.

My decision card revealed a personal enigma. How could I accept Jesus, the commandments, and the understanding of the Sabbath, yet not accept baptism?

I explained to Pastor Torres that I could not, with a clear conscience, be baptized because our business was still open on the Sabbath. I also explained that without the Saturday revenues we would go out of business, forcing innocent employees out of their jobs and defaulting on our debts and loans which would in a sense, I rationalized, be stealing.

Pastor Torres gently explained that baptism would give me the strength I did not have to overcome these problems. We prayed together in my office. I cried, then decided to be baptized regardless of the perceived consequence.

A Leap of Faith

I was baptized at the end of the evangelism series in January of 2004. By April of 2004, we closed our main tour business operations on Sabbath as an act of faith. In addition, we gave up our agreements to operate the numerous different hotel beach rental operations we had managed for more than ten years, allowing operations to be closed completely on Sabbath for the first time since 1986.

Pastor Torres was right. Baptism did give me the faith and strength I needed to close the business on Sabbath. Amen!

Before closing the business on Sabbath, I prayed and asked God for forgiveness for being such a poor steward with His resources. *I came to recognize that I never really was the owner of this business that had in fact always belonged to God.*

Also, prior to closing the business on the Sabbath, I prayed that since it was God’s business, for the goodness of preserving His reputation and their understanding of the Sabbath, He would not let any bank, vendor, or employee that was ever owed money by our company to go unpaid.

In order to close our tour business on Saturday, we had to first write letters and hold meetings with travel agents, hotels, and vendors to explain why we were turning away their business on Saturday. I had to explain the same reasons to the employees, my family, and friends.

By informing all businesses, employees, and friends that our business was closed on Saturday, God was now using me and the company to promote and make all our business partners, employees, and friends aware of God’s Sabbath.

Initially, closing the business on Saturday was inconvenient for the travel agencies, hotels, and vendors that supplied our company with customers and services. Since we were now closed on Saturday, the travel agents and hotels informed us that they would have to recommend that their customers choose our competitors who were open on Saturday. We were also informed that we should expect to lose a substantial portion of our Sunday business as well because most of our Sunday customers made reservations during the day on Saturday. More than ever, the decision to close on Saturday appeared as if it would be the final nail in the coffin for our struggling business.

Morale within the company was tense as well. Closing on Sabbath was not a democratic decision made by a majority vote of the employees. Their job security was now threatened by the decision to close. I could sense the employees questioning my leadership ability during these tough and delicate times.
Win or lose, I was committed to close on Sabbath no matter what. Besides, this was God’s business now, and I was just His steward. I continued to pray and to be optimistic, holding on to God’s many Sabbathkeeping promises. Truly, it would take a Bible miracle from God to make this business plan work. It was time to test my faith.

Sabbath Miracles

If I remember correctly, the first Sabbath we closed, Friday night, we had put the reservation phones on an answering machine, then left for the night. On that first Saturday that we were closed, the weather changed unexpectedly and it rained terribly hard all day.

When we came into the office on Saturday evening, our answering machine was filled with reservations for Sunday because nobody wanted to book their tours on that first Saturday that we were closed due to the bad weather and heavy rains. On Sunday the weather was ideal, and many same-day reservations were called in. It appeared that the rainy weather on Saturday proved to be a blessing, and preserved the business through our first Sabbath-day closure.

For the next six months or so a similar pattern of weather continued. Good weather on Fridays, terrible rain on Saturdays, and good weather again on Sundays. God was providing!

Other Miracles

Here are some of the other miracles that happened at work:

- Equipment and supplies were lasting much longer than they had ever lasted in the past, which reduced operating expenses tremendously.

- Even though the tour agents and hotels tried at times to recommend our competitors’ tours to their customers, the customers would reject their recommendations and insist that they go to our business instead.

- Within a few Sabbaths of being closed, employees seemed to be better rested, more productive, and better team players. Our customer satisfaction and employee safety records also improved.

- With the Sabbath rest came clearer and better management decisions that made the company much more efficient, thus increasing revenues and reducing unnecessary expenses.

- Within time the travel agents and hotels changed their opinions about our closing on Saturday because, for unexplained reasons, our company was making more profit for them than ever before. Their customers were satisfied, and our safety record was excellent.

More Than Miracles

In February of this year (2006) our Japanese sales and marketing director and I went to Japan to meet with that country’s largest travel agency, which was also our company’s largest supplier of tourists and revenue. At that meeting, our Japanese sales director was questioned about our policy of closing on Saturdays. In reply, he explained that we were closed because we were a Christian-owned company that followed the Sabbath.

Japanese senior management also asked our sales director if we would make exceptions and open on Saturdays for special occasions such as large groups or busy Japanese holidays. When our sales director explained that my Christian principles were at stake, and not money, the Japanese senior tour managers paused and talked amongst themselves for a while before replying to my Japanese sales director.

Together, the Japanese senior tour managers expressed their sincere understanding. Their next statements made me say “Praise God!” when they respectfully informed our sales director and me that it had been a long time since they had done business with another company that felt their principles were worth more than money. Furthermore, they agreed that they now had a higher level of trust for our
company, and agreed to protect and increase their support for our business relationship. Similar experiences could also be recorded for most of our business suppliers.

Since my baptism and closing of the business on Sabbath in 2004, God has blessed His company and our work with many small and large miracles that testify to His wonderful love and protection.

Today our company has been blessed with the conversion and baptism of employees and their families who are now active in different Seventh-day Adventist churches on the island.

Although Guam’s tourist arrivals have not yet completely recovered to the previous September 11, 2001 levels, our business is doing better than ever before.

With God in His proper place as Owner and President of His tour company here in Guam, the finances have turned around. My prayer that God would pay the business debt to everyone that the business owed has been accomplished or exceeded.

Most importantly, God has proved that obeying the Sabbath and closing the business was an important and necessary way to tell and show the employees, the Guam business community, and me that with God all things are possible.

My initial altruistic concern about staying open on Saturday to protect the employees’ jobs and pay back loans and vendors was a terrible sin of pride. God has proved that having enough money was never an issue for Him to run His business operations. I thank God for His loving mercy by letting me continue to serve Him in this business. I realize now that there is more security and assurance in being a servant for a generous and loving God than to be the sleepless owner of a business with a million problems.

Today God is using the revenues of this business to generate needed tithes and offerings to assist the Guam Seventh-day Adventist churches, evangelists, schools, and other necessary mission work.

**Additional Blessings**

Before closing, I would like to add that our two children, Lawrence and Caressa, have also been baptized and love the Lord dearly. My wife and best friend, Carmen, is a teacher at the Guam Adventist Academy on the island. Our family is closer and more loving than ever before because of our shared love for God, and most definitely because of the time we spend together on Sabbath.

I would also like to mention one more miracle before I close my testimony. After we were baptized, my wife and I discovered that we had been on another Adventist’s prayer list for conversion long before we ever had our first Bible study with my cousin Dwight and had met Dr. and Mrs. Nozaki.

If at all possible, please add my wife’s and my parents, siblings, and their children to your prayer requests for conversion.

**Trust and Obey**

In summary, I urge anyone who is struggling with keeping the Sabbath, being baptized, or returning a faithful tithe to submit to and to trust and obey God. The Lord Himself says to us, “Them that honor Me I will honor” (1 Samuel 2:30). Listen to these additional promises:

“Trust in the Lord with all thine heart; and lean not unto thine own understanding. In all thy ways acknowledge Him, and He shall direct thy paths” (Proverbs 3:5, 6).

“Our Heavenly Father has a thousand ways to provide for us of which we know nothing. Those who accept the one principle of making the service of God supreme, will find perplexities vanish and a plain path before their feet” (Ellen G. White, *Ministry of Healing*, p. 481).

“Those who surrender their lives to His guidance and His service will never be placed in a position for which He has not made provision. Whatever our situation, if we are doers of His Word, we have a Guide to direct our way; whatever our perplexity, we have a sure Counselor; whatever our sorrow,
bereavement, or loneliness, we have a sympathizing Friend” (*Ministry of Healing*, pp. 248, 249).

Through your own free will, allow God to fulfill His wonderful promises to you. He will never fail you.

**Note on Author**

*Steve Kasperbauer earned a degree in Business Administration from Arizona State University, with a double minor in International Business and in Japanese Studies. Over the years he has been active in various business organizations and service clubs, as well as in his local church.*
HOW HOLY IS THE SACRED TITHE?

On Handling the Sacred Tenth With Integrity

Paul Pellandini

Learn from Scripture what it means to maintain the integrity of God’s sacred tenth. We are in a time of Adventist history when both stewards in the pews and employees of the church need greater integrity in handling God’s sacred tenth! God is seeking to prepare His bride for her marriage to the Bridegroom. Will you be a part of her when her nakedness is finally covered? (Revelation 19:7, 8.)

A man—a woman—both knew and feared the Lord God of Heaven. The man was a fifth-generation believer; the woman a new believer not yet baptized. The man lived on the African continent in ancient times; the woman lived in Eastern Europe in the 20th century. The man endured the 40-year judgment of a generation that wandered in a wilderness until a rebellious and unbelieving generation had died off.1 The woman lived through the rule of a government declared to be the only atheistic state on Earth, a period of nearly 50 years.2

The man enjoyed the privilege of entering the literal Promised Land, yet was the first judged worthy of what we know today as capital punishment. The woman lived in faith of the blessed hope, yet died in 1997 at the age of 94, without seeing her Lord return. The man died along with his family, in disgrace before the Lord and the church, all of Israel. The woman was honored by her church for her faith and was voted a delegate to the 54th General Conference session that met in Utrecht, Netherlands, in 1995.

Both Achan of ancient Israel, and Meropi Gjika of modern Albania, had been tested in the same manner, yet how each responded to the test could not be more striking. There are lessons that you and I can learn from both, but only if we have a humble spirit and are open to both the teachings of Scripture and the leading of the Holy Spirit. Now we must turn to the subject of their test—how to handle what God declares as holy, and to the Scriptures that teach us specifically about the sacred tithe.

While we find tithing a practice of the patriarchs in Genesis,3 it was not until the corporate church was encamped at Mt. Sinai that God gave the principles/laws that govern tithe. How much instruction Meropi Gjika received in being a steward, and specifically concerning the tithe, we can never know. However, she is a sterling mentor by her example, especially to those parts of the SDA family that live in Western democracies open to so many financial temptations.

It is vitally important for each Seventh-day Adventist to understand from Scripture the necessity to maintain the integrity of tithe’s sacredness, the four dimensions of the holiness of tithe. Let’s get the four principles before us and then proceed to understand each from Scripture. The lesson becomes easy to remember as well as to apply in one’s experience.
1. To be holy in its first dimension, the tithe must be the Right Portion—a Tenth, 10%.

2. The Right Portion must be returned to the Right Person. The tithe belongs to God, and it must be returned to Him personally as an act of submission and worship.

3. The Right Portion returned to the Right Person must be used for the Right Purpose. God chooses to bestow the tithe upon those engaged in ministry.

4. The Right Portion returned to the Right Person and used for the Right Purpose must find its way to the Right Place. God designated where the first storehouse could be found and we can know today just where His treasury is. Let’s now learn from God’s Word these four principles.

The Right Portion—the Tenth—“Again the Lord spoke to Moses, saying . . . ‘Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the Lord’s; it is holy to the Lord. . . . ‘And for every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the Lord’” (Leviticus 27:1, 30, 32).

Within this passage God defines tithe as the tenth that is His alone, and also declares the tithe to be holy. Anything less than a tenth would not be tithe, irrespective of how we designate such an amount on a tithe envelope. While no other person might ever know the degree of honesty that accompanies each steward’s tithe, one cannot hide his actions from the God That is worshipped when tithe is returned to Him.

An outdoor billboard bears a message from “God” that reads: “WHAT PART OF ‘THOU SHALT NOT’ DON’T YOU UNDERSTAND?” There is a commandment that states, “You shall not bear false witness . . .” (Exodus 20:16). Is it possible that the worship of God expressed by one bringing less than an honest tithe is in fact an expression of a false witness? If an amount is placed in a tithe envelope and marked “tithe,” yet it is not a tenth, the person’s dishonesty has robbed what is being given of its very identity, tithe. Since it is not the right portion, it cannot be considered tithe; neither is it holy. Tithe is denied its first dimension of holiness if it is not the right portion, 10%!

The Right Portion must be returned to the Right Person. The author personally believes this to be the most significant of the four dimensions of tithe’s holiness, simply because this principle not only defines our relationship to God as our Creator, Sustainer, and the only One Who owns anything, but this principle also constantly keeps before us our relationship to material possessions and their power. Notice God’s instruction to Israel’s first high priest: “So the Lord said to Aaron, ‘For the tithe of the sons of Israel, which they offer as an offering to the Lord, I have given to the Levites for an inheritance . . .’” (Numbers 18:1, 24).

Is it possible that we, who live so far removed from both the ancient culture of the Old Testament church as well as its geography, have little to remind us of the personal nature of returning our tithe to the Divine Person, God? While His presence was symbolized by both a literal pillar of fire and a cloud which could be seen hovering over the tabernacle complex;5 while He was represented by a white-robed priest who alone could enter the holy place to represent a repentant worshipper;6 just where is He present in our Western culture when one returns tithe to Him?

An implied lesson that comes from this Scripture is that when the Right Portion is returned to the Right Person, one must “let go” of the tithe. What is the point of this lesson? We come to learn from experience just what kind of power money has associated with it. The Devil also knows both the value and the power of money. He’s busy trapping some Adventists with the idea that tithe funds can be used as leverage on the leadership of the church. This could happen with one individual or even a part of the corporate body. So the questions are asked: Is the tithe to be used to pursue one’s agenda or goal? Is tithe even an asset of a church body that can be used as leverage on other leaders?

Let’s consider a realistic but hypothetical situation. For six months an Adventist congregation has been without a minister to serve as a pastor. At a monthly board meeting, a church officer asks the first elder
if he has received any word from the ministerial director or conference president regarding a pastoral candidate. The elder has nothing to report. The following motion is made: "Be it moved to authorize the church treasurer to withhold all tithe funds from the conference until a pastor has moved into our district to serve our congregation."

Either individuals as stewards, or various parts of the corporate body, can rob tithe of a dimension of its holiness when it is not placed in God’s hands and used only for His specified purpose. How do we show respect for that which is holy even when it is money? Is there a difference between the common and the sacred? We recognize relationships as sacred within marriage. Likewise we recognize the holiness of time in the observance of each seventh-day Sabbath by “keeping it holy.”

We must let go of that holy tenth when returning it to the One Who claims it as His Own! Is there not also a commandment that forbids coveting what belongs to another?

**The Right Portion returned to the Right Person must be used for the Right Purpose.** God chooses to bestow the tithe only to those engaged in ministry. “And to the sons of Levi, behold, I have given all the tithe in Israel . . . in return for their service which they perform, the service of the tent of meeting. . . . it is your compensation in return for your service in the tent of meeting” (Numbers 18:21, 31).

It is one of the financial hallmarks of the Seventh-day Adventist Church (SDA) that we maintain an auditing system to assure the corporate body that God’s will concerning His tithe is adhered to in its use within the church at every level.

The official policy of the church reflects the Biblical principle. “The tithe is to be held sacred for the work of the ministry and Bible teaching, including conference/mission/field administration in the care of the churches and field outreach operations. The tithe is not to be expended on other lines of work such as church or institutional debt paying or building operations.” General Conference Working Policy, 2005-2006, Section V, The Tithe, V 0 5 Principles and Procedures in Tithing, V 05 05, page 671.

It may surprise some that up to 30% of a church schoolteacher’s salary can come from the tithe fund. While we know that the teaching of Bible will happen each day at an Adventist elementary school, we also expect that each teacher will begin the day by conducting a worship exercise. In addition, if there happens to be too much competition on the playground during recess, how fitting for a teacher to call the students around her and suggest, “Let’s pause and ask Jesus to give us a better spirit while we play.” Is that a ministry worthy of funds from tithe? Or if Alicia or Joshua is having difficulty with a subject, we would be pleased if the teacher would come to either student’s desk and offer: “Let’s ask Jesus to help you understand and comprehend what you are finding difficult.” Is that not ministry? Indeed, the church was counseled to use the tithe to support teachers in their training of young minds.

At the secondary level in Adventist education, the principal, deans in the dorms, as well as all in the religion or chaplaincy service of a school can receive 100% of their salary from the tithe fund. The remaining instructional teaching staff members at our academies have 20% of their salary coming from the tithe; this also corresponds with positions at the college and university level. When policy is understood and followed, we can expect God to bless His church in all branches of its work.

**The Right Portion returned to the Right Person and used for the Right Purpose must find its way to the Right Place.** Once again, let’s examine God’s Word on this principle. The book of Deuteronomy was written by Moses to specifically prepare the generation of the church that was going to move into the Promised Land and engage in the battles of conquest. Note carefully and well what God now adds to the system of law that governs His tithe funds.

“**But you shall seek the Lord at the place which the Lord your God shall choose from all your tribes, to establish His name there for His dwelling, and there you shall come. And there you shall bring your burnt offerings, your sacrifices, your tithes, the contribution of your hand, your votive offerings, your freewill offerings, and the firstborn of your herd and of your flock. . . . You shall not do at all what we are doing here today, every man doing whatever is right in his own eyes. . . . Be careful that you do not offer your burnt offerings in every cultic place you see, but in the place which the Lord chooses. . . . and there you shall do all that I command you”** (Deuteronomy 12:5, 6, 8, 13, 14).
Is it not a bit fascinating that God reserved for Himself the right to choose where the Temple would eventually be built even before the church got to plant its feet within the Promised Land? When Israel did arrive, what was their first test? How to Handle Holy Stuff Correctly! It happened during their first campaign of conquest at the city of Jericho. For sake of space and time, we will move to day seven of their campaign and note the instruction Joshua gave. "And it came about at the seventh time, when the priest blew the trumpets, Joshua said to the people, 'Shout! For the Lord has given you the city . . . and all that is in it belongs to the Lord. . . . But as for you, only keep yourselves from the things under the ban, lest you covet them and take some of the things under the ban, so you would make the camp of Israel accursed and bring trouble on it. But all the silver and gold and articles of bronze and iron are holy to the Lord; they shall go into the treasury of the Lord’” (Joshua 6:16-19).

Clearer instruction could not have been given. Let’s note the record again. "And they burned the city with fire, and all that was in it. Only the silver and gold and articles of bronze and iron, they put into the treasury of the house of the Lord” (Joshua 6:24). It is obvious that God recognized their obedience; He had it recorded for us to read and learn from! The church knew not merely what was holy but also where it was to go. But the question begs to be asked, "Was there full compliance?” The record continues in the next chapter, Joshua 7. “But the sons of Israel acted unfaithfully in regard to the things under the ban . . . therefore the anger of the Lord burned against the sons of Israel” (Joshua 7:1).

Upon my first study of this passage I was puzzled—no, I was intensely frustrated—with the apparent inconsistencies of God’s Word!! When Achan is the only one identified as a transgressor in Joshua 7:1, why does the Bible use a plural term to charge the disobedience to "the sons of Israel”? Again, when only one is noncompliant—the least possible—why does the anger of the Lord burn against "the sons of Israel?” As a parent of two children, I mused that when one disobeyed, I neither declared both to be guilty of disobedience nor did I discipline both. I did not know what to do with this part of God’s behavior!

Have you ever measured the intensity of the Lord’s anger when it “burned” against His church? The rest of the story in Joshua 7 tells of their eventual defeat at Jericho’s suburb, Ai. The headline of the Hebrew Chronicle might have screamed, “36 Lives Lost at Battle of Ai.” And when God finally had Joshua’s attention again, among other things He said to the leader, "Israel has sinned. . . . They have even taken some of the things under the ban and have both stolen and deceived. . . .Therefore the sons of Israel cannot stand before their enemies, for they have become accursed. I will not be with you anymore . . .” (Joshua 7:11, 12).

The Lord answered my dilemma by using passages from the New Testament to awaken me and make me receptive to the important lesson: The disobedience of only one member within the body of Christ causes all the members within that body to suffer. Achan’s disobedience was charged to "the sons of Israel,” and they all suffered as God withdrew from His people and allowed a major defeat at Ai. He also assured His church that it would not be able to face any of its enemies until proper action was taken. You can read of that in Joshua 7:10-26.

Today you and I are faced, as modern-day stewards, with the same tests that Sister Meropi Gjika faced in Albania when Communism took control of its government. Will we handle the sacred tithe by the principles of God’s Word, or allow every man to do what is right in his own eyes? Over the last twenty years it has been scientifically calculated that within the North American Division (NAD), on an average Sabbath, only 65% of Adventists are in attendance, and fewer than 50% of attending members are faithful in tithing. Answer this question: If Moses recorded the action of Achan and God’s resulting disfavor due to the noncompliance of just one to reveal how He feels when only one disobeys, how do you suppose God feels about His Adventist family of the NAD?

For nearly 50 years, Sr. Gjika put the tithe away in a safe place. She hoped for the day when she could be baptized. She reinforced her faith by feeding on the Word of God, three chapters each day and five on Sabbath. When Communism fell and Adventist leaders of the Trans-European Division went to Albania, they found Sr. Gjika among a small group of the faithful. She brought out of hiding the security box in which she had placed her tithe during all those years! What integrity; what faithfulness!!

Living in the poorest country of Eastern Europe, do you suppose Sr. Gjika was ever tempted by the Devil to "just borrow from the tithe to meet your family’s needs”? She remained true as a steward, knowing
that the Right Portion had been returned to the Right Person, her Lord and God. It could only be used for the Right Purpose, to support those engaged in ministry. It needed to go to only one place, the Lord's treasury.

God longs for a whole church of faithful saints like Meropi Gjika. By His Word and by His Spirit, they will make themselves ready. See Revelation 19:7, 8. May He find you such a one, handling holy stuff correctly, with integrity and faithfulness, bringing blessing to the whole body where you worship and serve.

NOTES

1 Numbers 14:20-23; 32-35.


3 Genesis 14:17-23; 29:22. "Jacob made his vow [Genesis 28:20-22] while refreshed by the dews of grace, and invigorated by the presence and assurance of God. . . . Long years intervened before Jacob dared to return to his own country; but when he did, he faithfully discharged his debt to his Master. He had become a wealthy man, and a very large amount of property passed from his possessions to the treasury of the Lord" (Ellen G. White, *Counsels on Stewardship*, pp. 98, 99.

4 Unless otherwise noted, all Scripture is taken from the New American Standard Bible.

5 Exodus 40:34-38.


Note on Author

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

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

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

**Church’s Working Policy**

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

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

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

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

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

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

The Lord (Jesus) instructed them, "I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. . . . For the tithes of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance'" (Numbers 18:21, 24, NKJV).

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

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

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

As Israel prepared to capture Jericho according to the directions given to them by God—the routine of marching around the city—Joshua told Israel that "all the silver, and gold, and vessels of brass and iron, are consecrated unto the Lord: they shall come into the treasury of the Lord" (Joshua 6:19). After the conquest the Scripture says, "And they burnt the city with fire, and all that was therein: only the silver, and the gold, and the vessels of brass and iron, they put into the treasury of the house of the Lord” (Joshua 6:24).

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

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

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

David was so inspired by God's goodness he decided to build God a mighty temple. But because he was a man of war he was not permitted to build the temple, though he did draw the plans and secured all of the building materials. David stated, "Now He [the Lord] said to me, 'It is your son Solomon who shall build My house and My courts; for I have chosen him to be My son, and I will be his Father'" (1 Chronicles 28:6, NKJV). Then later as Solomon was building the Temple, God said to him, 'Concerning this Temple which you are building, if you walk in My statutes, execute My judgments, keep all My commandments, and walk in them, then I will perform My word with you, which I spoke to your father David'" (1 Kings 6:12, NKJV).

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

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

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

**The Spirit of Prophecy Counsel**

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

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

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

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

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

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

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

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

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

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

**The Second Tithe**

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

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

In studies done by Dr. Ángel Rodríguez, Director of the General Conference's Biblical Research Institute, he states, "It is obvious that there are significant differences between this legislation (that found in Deuteronomy) and that found in Leviticus and Numbers. The most important differences are:
"a. In Deuteronomy tithe was imposed only on grain, wine, and oil, while in the other legislation all the produce of the earth and the increase of herds and flocks were to be tithed.

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

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

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

"To complicate matters even further, Deuteronomy 14:28, 29 and 26:12-15 mentions a tithe which was to be given in the third year. This tithe was from the produce of the earth and was supposed to be kept in the towns. Its purpose was that 'the Levites . . . and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied' (14:29, NIV).

"Is this a third tithe? Some have interpreted it as a third tithe, but others have argued that this legislation describes a different use of the second tithe every three years. This last interpretation is probably right. For two years the second tithe was brought to the sanctuary and eaten there by the Israelites but 'every third year . . . this second tithe was to be used at home, in entertaining the Levites and the poor.'—Patriarchs and Prophets, p. 530.

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

This same conclusion is explained in the writings of Ellen White. When discussing God's care for the poor, she states: "To promote the assembling of the people for religious service, as well as to provide for the poor, a second tithe of all the increase was required. Concerning the first tithe, the Lord had declared, 'I have given the children of Levi all the tenth in Israel' (Numbers 18:21). But in regard to the second He commanded, 'Thou shalt eat before the Lord thy God, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always' (Deuteronomy 14:23, 29; 16:11-14). This tithe, or its equivalent in money, they were for two years to bring to the place where the sanctuary was established. After presenting a thank offering to God, and a specified portion to the priest, the offerers were to use the remainder for a religious feast, in which the Levite, the stranger, the fatherless, and the widow should participate. Thus provision was made for the thank offerings and feasts at the yearly festivals, and the people were drawn to the society of the priests and Levites, that they might receive instruction and encouragement in the service of God.

"Every third year, however, this second tithe was to be used at home, in entertaining the Levite and the poor, as Moses said, 'That they may eat within thy gates, and be filled' (Deuteronomy 26:12). This tithe would provide a fund for the uses of charity and hospitality" (Patriarchs and Prophets, p. 530).

Unfortunately, as in the case of the first tithe, the Jews were not always faithful with the use of the second tithe on the third year. "The Lord had commanded that every third year a tithe be raised for the benefit of the poor,—a tithe in addition to, and entirely distinct from, that given every year for the service of God. But instead of observing this law of kindness, love, and mercy, they [wealthy Jews] took advantage of the necessities of the poor to charge exorbitant prices, nearly double what an article was really worth" (White, Second Advent Review and Sabbath Herald, March 11, 1884, emphasis added).
As we have seen, these two tithes, the first—the Lord’s tithe, returned to God at the sanctuary and given by the Lord to the priests and Levites, and the second—the charity tithe, used by the people to support the less fortunate and to provide food at the time of the annual religious gatherings, were separate and distinct from each other. One was designed to recognize God’s ownership and our covenant relation with Him, and the other was to give the opportunity to be channels of blessing to others and to kill selfishness (see White, *Education*, p. 44).

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

**Back Tithe—Restitution**

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

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

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

"I said, 'Give your note to the treasurer of the church; that will be businesslike.'

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

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

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

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

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

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

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

**The Specific Use of the Tithe**

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

Ellen White, as one of the pioneers of our church, gives us an insight into why organization was needed:
"As our numbers increased, it was evident that without some form of organization there would be great
confusion, and the work would not be carried forward successfully. To provide for the support of the
ministry, for carrying the work in new fields, for protecting both the churches and the ministry from
unworthy members, for holding church property, for the publication of the truth through the press, and
for many other objects, organization was indispensable.

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

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

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

The counsel of the Lord to the remnant church over and over again emphasized the special status of the
tithe and the orderly support of the ministry of the Gospel: "The time has come when the tithes and
offerings belonging to the Lord are to be used in accomplishing a decided work. They are to be brought
into the treasury to be used in an orderly way to sustain the Gospel laborers in their work" [Malachi 3:10

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

In general counsel to the entire church family through the church paper, Ellen White gave the following exhortation: “This matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes and offerings as the measure of our obligation. . . . Let each regularly examine his income, which is all a blessing from God, and set apart the tithe as a separate fund, to be sacredly the Lord’s. This fund should not in any case be devoted to any other use; it is to be devoted solely to support the ministry of the Gospel. After the tithe is set apart, let gifts and offerings be apportioned, ‘as God hath prospered you’ (Review and Herald, May 9, 1893, emphasis added).

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

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

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

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

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

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

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

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

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

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

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

**Other "Ministries"**

It should appear quite obvious that from the perspective of the Bible writers and the Spirit of Prophecy that there was only one ministry—"the" ministry—which was to be supported by the tithe of God's people. The Scriptures give no indication that "parachurch ministries" were also to be supported by the tithe. The question is often asked, "But aren't they doing a work just as useful to the cause as the regular ministry?"

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

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

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

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

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

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

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

Problems in the Ministry or Conference

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

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

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

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

She expressed the same sentiments in person to the California constituents in 1907: "Some have been dissatisfied and have said: 'I will not longer pay my tithe, for I have no confidence in the way things are managed at the heart of the work.' But will you rob God because you think the management of the work is not right? Make your complaint, plainly and openly, in the right spirit, to the proper ones. Send in your petitions for things to be adjusted and set in order; but do not withdraw from the work of God, and prove unfaithful, because others are not doing right" (Testimonies for the Church, p. 249).
Ellen White's Use of the Storehouse

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

When the topic is studied thoroughly, it becomes very clear that she practiced what she preached. The primary example used by some is the time in the years between 1900 to 1906 when Ellen White was in Europe and Australia. The Lord showed her that some of the regular pastors engaged in the work in the South were not receiving sufficient income. Her response was to contact the conference where the workers were employed, in this case the Southern Missionary Society, which was an authorized branch of the General Conference. Then she helped with her personal money. When her personal account was exhausted, then she used some tithe from her book royalty monies. She did not send the money to individuals directly. The money was placed in the treasury of the Southern Missionary Society, and was paid out in a regular and economical way to approved laborers who were engaged in regular denominational work.

Several facts should be kept in mind here:

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


The Duty of the Conference

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

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

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

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

As God’s messengers, shall we not say to the people: 'Whether therefore ye eat, or drink, whatsoever ye do, do all to the glory of God.'? 1 Corinthians 10:31. Shall we not bear a decided testimony against the indulgence of perverted appetite? Will any who are ministers of the Gospel, proclaiming the most solemn
truth ever given to mortals, set an example in returning to the fleshpots of Egypt? Will those who are supported from the storehouse permit themselves by self-indulgence to poison the life-giving current through their veins? Will they disregard the light and warnings that God has given them?” (Testimonies for the Church, vol. 9, p. 159).

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

Tithing and End-Time Urgency

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

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

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

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