

The Tithing Contract



SABBATH AFTERNOON

Read for This Week's Study: *Gen. 14:18–20; Mal. 3:10; Deut. 12:5–14; Lev. 27:30; 1 Kings 17:9–16; 1 Cor. 4:1, 2.*

Memory Text: “‘Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this,’ says the LORD of hosts, ‘if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it’ ” (*Malachi 3:10, NKJV*).

In Genesis 14, Abram had returned from a successful hostage rescue mission in which he had saved his nephew Lot, Lot’s family, and the other people taken from Sodom. The king of Sodom was so grateful for the rescue that he offered Abram all the spoils of the battle. Abram not only refused the offer but also gave a tithe of all that he possessed to Melchizedek.

Immediately after Abram’s tithing experience, the Lord said, “ ‘Do not be afraid, Abram. I am your shield, your exceedingly great reward’ ” (*Gen. 15:1, NKJV*). In effect, the Lord was telling Abram, “Don’t worry. I will be your protector and provider.” Then, much later, Moses told Israel as they were about to enter Canaan, “ ‘You shall truly tithe all the increase of your grain that the field produces year by year . . . that you may learn to fear the LORD your God always’ ” (*Deut. 14:22, 23, NKJV*).

Ellen G. White wrote: “Men were required to offer to God gifts for religious purposes before the definite system was given to Moses, even as far back as the days of Adam.”—*Testimonies for the Church*, vol. 3, p. 393.

What does all this mean for us today?

* Study this week’s lesson to prepare for Sabbath, January 21.

Tithe Equals a Tenth

Dictionaries define tithe as “a tenth part of something” or “10 percent.” This definition is likely taken from the Bible narrative. Tithe is simply returning 10 percent of our income, or increase, to God. We understand that all we have belongs to Him in the first place. The tithing legislation given to Israel at Mount Sinai points out that the tithe is holy and belongs to God (*see Lev. 27:30, 32*). God asks only for His 10 percent. Our offerings of gratitude are separate from and in addition to the tithe. The tithe is the minimum testimony of our Christian commitment. Nowhere in the Bible do we find any indication that God’s portion is less than a tenth.

Read Genesis 14:18–20 and Hebrews 7:1–9. What was Abram’s response to meeting Melchizedek? What does this teach us about how far back in history the practice goes?

The first mention of tithe in the Bible is in Genesis 14, which tells the story of Melchizedek’s meeting with Abram. The last mention of tithe in the Bible recalls the same encounter, but the words “tenth” and “tithe” are used interchangeably (*see Heb. 7:1–9*). Note in the Hebrews story that neither Melchizedek nor Christ were of the tribe of Levi, so tithing precedes and follows the selection of the Levites. Tithing is not exclusively a Jewish custom and did not originate with the Hebrews at Sinai.

Read Genesis 28:13, 14, 20–22. What did God promise to do for Jacob, and what was Jacob’s response to God?

When Jacob left home, running from his angry brother, Esau, one night he had a dream of a staircase that ascended from earth to heaven. Angels were going up and down on it. And God stood at the top and promised to be with Jacob and someday bring him back home. This single young man had a real conversion experience and said, “The LORD shall be my God. . . . And of all that You give me I will surely give a tenth to You” (*Gen. 28:21, 22, NKJV*).

Why is it important to understand that tithing, like the Sabbath, was not something that originated in the ancient Israelite legal or even religious system? What message should we, who live after the Cross, take from this truth?

Where Is the Storehouse?

Read Malachi 3:10. What can we learn from this verse about where our tithe should go?

Though specific directions are not given in the text, it is nevertheless evident that God's people knew what He meant by the word "storehouse." God does include in His directions, " 'that there may be food in My house' " (*NKJV*). His people understood that God's house initially was the sanctuary—the elaborate tent that was built by specific direction given to Moses at Mount Sinai. Later when Israel lived in the Promised Land, the central location was first in Shiloh and then more permanently at the temple in Jerusalem.

Read Deuteronomy 12:5–14. These verses do not indicate that God's children could use their own discretion as to where their tithe was deposited. What principles can we take from these verses for ourselves today?

As members of God's family, we want to understand and practice His will regarding what to do with our tithe. In the biblical narrative, we learn that three times each year—Passover, Pentecost, and Feast of Tabernacles (*Exod. 23:14–17*)—God's people were to travel to Jerusalem to bring their tithes and offerings personally and to praise and to worship God. Then the Levites distributed the tithe to their brethren all over the land of Israel (*see 2 Chron. 31:11–21, Neh. 12:44–47, Neh. 13:8–14*). In harmony with this biblical central storehouse principle, the Seventh-day Adventist Church has designated the local conferences, missions, and unions of churches as storehouses on behalf of the world church and from which the ministry is paid.

For the convenience of church members, tithes and offerings are brought to the local church as part of the worship experience, though some use online giving. The local treasurers then forward the tithe to the conference storehouse. This system of tithe management, outlined and ordained by God, has enabled the Seventh-day Adventist Church to have a worldwide and growing impact in the world.

Imagine if everyone decided to give their tithe to whomever they wanted to, at the expense of the Adventist Church itself. What would happen to our church? Why is that practice, then, such a bad idea and contrary to Scripture?

The Purpose of Tithing

Read Leviticus 27:30 and Numbers 18:21, 24. What does God propose to do with the tithe?

Because God is the owner of everything (*Ps. 24:1*), He obviously doesn't need the money. But because the tithe is His, He tells us what to do with it, and that is to use His tithe for the support of the gospel ministry. And, therefore, the needs of the ministers are taken care of with God's tithe.

The tribe of Levi—the ministerial force in the Old Testament—was not given large properties, as were the rest of the tribes. Levi was given certain cities, including the cities of refuge, with enough land around them for personal gardens. They were supported by the tithes of the others, and they themselves also tithed their income.

Read Acts 20:35. What's the message here, and how does this relate to the question of tithe?

Tithing is important because it helps us establish a relationship of trust with God. To take one-tenth of your income and “give it away” (though, technically, it belongs to God anyway) truly is an act of faith, and only by exercising it will your faith grow.

Think, for instance, about the end times, too, when those who are faithful cannot buy or sell, as depicted in Revelation 13, 14 (see lesson 11). To have developed a trust in God and in His providences and power and love will be of paramount importance when it seems as if all the world is against us. Faithful tithing can surely help develop that trust. Even before then, how crucial for all of us to have learned to trust God, regardless of our situation.

A second big reason for financial faithfulness is to access the promised tangible blessings of God. As part of the tithing contract, God has promised blessings that are so large that we won't have room enough to receive them. With our surplus, we can help others and help to support the work of God with our offerings.

In what ways have you experienced the great truth that it is, indeed, “more blessed to give than to receive” (*Acts 20:35*)?

Tithing on the Gross or the Net Income?

We calculate our tithing on our “income” if we are paid by the hour or by a salary, and we pay on our “increase” or profit if we are self-employed and have our own business. In many countries, the government takes out taxes from the worker’s pay to cover the cost of services done for the people, such as security, roads and bridges, unemployment benefits, and so on. The question of gross or net primarily involves whether we return tithing on our income before or after such taxes are taken out. Those who are self-employed can legitimately deduct the cost of doing business in order to determine their actual profit before their personal taxes are deducted.

Studies of membership’s giving habits reveal that the majority of Seventh-day Adventists tithe on the gross income; that is, before taxes are taken out. In fact, according to the *Tithing Principles and Guidelines*, published by the General Conference in 1990, “Tithing should be computed on the gross amount of a wage or salary earner’s income before legally required or other employee authorized deductions. This includes federal and state income taxes which provide for services and other benefits of responsible citizenship. Contributions to Social Security may be subtracted—See Guideline 111-F.”—Page 22.

Read 1 Kings 17:9–16. What was the widow’s situation before Elijah came to her? What did the prophet ask her to do first before taking care of herself and her son? What can we learn from this account about the question at hand?

The widow of Zarephath was told by God that a man of God was coming to see her (*1 Kings 17:9*). When Elijah arrived, she explained her dire circumstances. Elijah first asked for a drink of water and then added, “Do not fear; go and do as you have said, but make me a small cake from it first, and bring it to me; and afterward make some for yourself and your son. For thus says the LORD God of Israel: ‘The bin of flour shall not be used up, nor shall the jar of oil run dry, until the day the LORD sends rain on the earth.’” (*1 Kings 17:13, 14, NKJV*).

Was this selfishness on his part, or was he simply testing her faith—in fact, allowing her to exercise her faith? The answer should be obvious.

As we have been told, “Everyone is to be his own assessor and is left to give as he purposes in his heart.”—Ellen G. White, *Testimonies for the Church*, vol. 4, p. 469.

How do you explain to someone who has never given tithing the blessings that come from giving it? What are those blessings, and how does returning tithing strengthen your faith?

An Honest or Faithful Tithe

Read 1 Corinthians 4:1, 2. As children of God and stewards of His blessings, what kind of people are we asked to be?

So, what does it mean to be faithful with our tithe? This week we have reviewed several of the constituent elements of the tithe:

1. The amount—which is a tenth, or 10 percent, of our income or increase.
2. Taken to the storehouse—the place from which the gospel ministers are paid.
3. Honoring God with the first part of our income.
4. Used for the right purpose—the support of the ministry.

It is our responsibility as church members to uphold the first three items; it is the responsibility of the storehouse managers to make sure that the tithe funds are used properly.

And, unlike our offerings, the tithe is not discretionary on our part. The tenth and the storehouse are both part of our responsibility. We don't set the parameters; God does. If I don't return a full 10 percent of my "increase," I'm not really tithing; and if I don't bring that 10 percent to the "storehouse," I'm not really tithing either.

Read Matthew 25:19–21. When are we called upon to give an account of our management of God's funds? What is said to those who have been financially faithful?

“ ‘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. Managing for God is a unique privilege—and a responsibility, as well. He blesses and sustains us and asks for only a tenth, and then He uses His tithe to provide for those in the ministry, as He did for the tribe of Levi during the time of ancient Israel.

Some argue that they don't like how their tithe money is used and, hence, either don't tithe or send their money somewhere else. Yet, where did God say, “Bring the tithe to the storehouse, but only if you are sure that the storehouse is using it right”?

Further Thought: Read Ellen G. White’s most comprehensive tithing document in volume 9 of *Testimonies for the Church*, pp. 245–252. Study Section III of *Counsels on Stewardship*, pp. 65–107.

“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, and thus the channel between God and man would be kept open.”—Ellen G. White, *Testimonies for the Church*, vol. 4, p. 474. This is an amazing statement. If we were all faithful tithers, God would bless us with funds to increase our offerings 1,000 percent.

“In the third chapter of Malachi is found the contract God has made with man. Here the Lord specifies the part He will act in bestowing His great gifts on those who will make a faithful return to Him in tithes and offerings.”—Ellen G. White, *Advent Review and Sabbath Herald*, December 17, 1901.

“All should remember that God’s claims upon us underlie every other claim. He gives to us bountifully, and the contract which He has made with man is that a tenth of his possessions shall be returned to God. The Lord graciously entrusts to His stewards His treasures, but of the tenth He says: This is Mine. Just in proportion as God has given His property to man, so man is to return to God a faithful tithe of all his substance. This distinct arrangement was made by Jesus Christ Himself.”—Ellen G. White, *Testimonies for the Church*, vol. 6, p. 384.

Discussion Questions:

- 1 Dwell more on this idea that the practice of tithing did not originate in ancient Israel. How does this fact help us understand the perpetuity of this obligation on our part before God?
- 2 In class, discuss the question posed at the end of Monday’s study. Think of what would happen if people decided to send their tithe somewhere else. What would happen to our church? Would we even have a church? What’s wrong with the attitude that says, *Well, my tithe is so small in contrast to everything else, it doesn’t matter.* What if everyone thought like that?
- 3 Share with others what you have learned and experienced from giving tithe. What can you teach others about the practice?

Sabbath Test in Malawi

By SHERON NDHLOVU

A college in Malawi created consternation among Seventh-day Adventist students by scheduling final exams on the seventh-day Sabbath.

Lucy was distressed. She and other Adventist students at the state-owned Karonga Teachers Training College had received scholarships to become teachers. But now their future seemed uncertain.

The Adventist students gathered to discuss their dilemma. The year was 2006. Malawi was facing a food shortage that had prompted the cash-strapped government to ask state colleges to reduce the number of days that students were on campus. As a result, Lucy's college had moved up final exams previously scheduled for Monday and Tuesday to Saturday.

The Adventists decided to ask the college to reconsider the day of the exams, and several went to the director's office. Their appeal was rejected. Worsening matters, other students began to mock them over their beliefs.

Lucy watched in dismay as classmate after classmate bowed to the pressure and agreed to take the exams on Sabbath. But she and three others stood firm. They would honor the Lord of the Sabbath. They prayed and went to the director's office to appeal for a second time.

At the office, Lucy felt shamed and insulted. She was reminded that she was privileged to have a state scholarship and told to study for the sake of her children, whom she was raising after her husband's recent death. The humiliation did not change Lucy's mind. She believed God would help.

The second appeal was rejected. Lucy and her three classmates kept on praying, and they asked the district pastor to pray. The pastor spoke with the president of the Adventist Church in Malawi, who, in turn, asked state authorities to intercede. Adventists faced Sabbath exams across Malawi.

Abruptly, the college rescinded its decision and returned the exams to their old schedule. The sudden change sowed confusion on campus, but all the students and faculty knew one thing: The prayers of four faithful Adventists had been answered in a powerful way. "God intervened," said Lucy Nyirenda, who passed the exams and became a teacher. "He has promised that He will never forsake His own."



Lucy loves to claim God's promise in Deuteronomy 31:6, "Be strong and of good courage, do not fear nor be afraid of them; for the LORD your God, He is the One who goes with you. He will not leave you nor forsake you" (NKJV).

Thank you for your Thirteenth Sabbath Offering that will support Adventist education in the East-Central Africa Division this quarter, helping students attend educational institutions where they will never have to take Sabbath exams.