

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, “Tithe 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 tithe 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.

Part I: Overview

We are doubly God's property, because He created us and because He redeemed us (*John 1:1, 18; John 3:16*). We lost all when sin came into the world (*Gen. 3:17–19*). God gave us a chance through His covenant to regain what was forfeited. Our acceptance of the covenant includes our restoration; development; and the return of everything that we have, and are, to God: our time, body, talents, and our possessions.

God gives us the strength to acquire riches. We should remember that the purpose of all we are given is to confirm His covenant with us (*Deut. 8:17, 18*). As Lord and Creator, God has the right to require of us a tithe of all our possessions or increase for the completion of His final work. After all, only God can open the windows of heaven to bless beyond measure those who are faithful (*Mal. 3:10–12*).

Moreover, returning tithe is an act of faith that brings God's people closer to Him (*Mal. 3:9, 10*). But the divine covenant commands that "all" the tithes should be taken to the storehouse, the administrative and financial headquarters of God's people (*Mal. 3:10*). "All" the tithe also must be used to sustain the ministers in God's work (*2 Chron. 31:11–21, Neh. 12:44–47, Neh. 13:8–14*).

Finally, to be a faithful tithe, the tithe must be given before any personal use or deduction on "all" the increase with which we are blessed (*Prov. 3:9, Matt. 6:33*). Faithfulness has spiritual meaning and power because we know it is the result of God's grace. God gave us salvation and blessings through the covenant that He established, which was sealed with the blood of Jesus, His Son (*Heb. 12:24*).

Part II: Commentary

In the Bible, the word "tithe" (in Hebrew: *maaser*) literally means "tenth." Therefore, there is no biblical basis for using any other percentage in relation to this word besides 10 percent. However, this word is used in two other biblical practices also called "tithe": the king's tithe and the second tithe.

Two Temporary Tithes

1. *The King's Tithe*: The king's tithe was a tax established in the days of Saul (*1 Sam. 8:11, 15, 17*). This tithe was not part of the covenant and ceased with the end of the Jewish monarchy.

2. *Second Tithe* (in Hebrew: *maaser sheni*): (See Ellen G. White, *Patriarchs*

and *Prophets*, chapter 51.) This tithe ended with the destruction of the temple and the nation of Israel, as it depended on the seven-year cycle (*Deut. 14:22–29, Deut. 15:1, Deut. 26:12*), which started only when the Israelites entered the Promised Land (*Lev. 25:1–7*).

The second tithe was spent by the family on the annual visit to the sanctuary. The exception to this practice occurred during the third and sixth years of the seven-year cycle, when the second tithe was saved at home to provide a feast and assistance to those who didn't own land (*Deut. 14:28, 29*). As such, the second tithe wasn't taken to the storehouse, and it was not a ministerial tithe. (See Fred Skolnik and Michael Berenbaum, *Encyclopaedia Judaica*, 2nd ed. [Farmington Hills, MI: Thomson Gale, 2007], vol. 8, pp. 254, 313, 314.)

The Permanent Ministerial Tithe

The ministerial tithe is different from the other two tithes mentioned above. Unlike the king's tithe and the second tithe, the ministerial tithe remains in perpetuity, until the gospel mission is completed. At that point, all nations will see that God's people are blessed (*Mal. 3:12*), and many of the nations will have accepted the good news of salvation (*Matt. 28:19*).

The ministerial tithe is independent of the Levitical system and is part of the priesthood of Melchizedek, which is that of Jesus (*Gen. 14:18–20, Heb. 7:1–12*).

Moreover, there are no Bible references indicating the end of the ministerial tithe. The text in Hebrews 7:12 does not point to the end of the system of tithing but to the end of the law “of the Levitical priesthood,” which was now replaced by the priesthood of Melchizedek (*Heb. 7:12–15*). Just like the Sabbath, worship, and relationships with others, the duty to tithe remains unchanged for those who accept the divine covenant.

Let's look at six principles and practices of tithing:

1. The “entire” ministerial tithe should be taken to the storehouse. The purpose of the ministerial tithe always has been to exclusively support the priestly ministry (*Gen. 14:18–20, Lev. 27:30–34, Num. 18:21–24, Mal. 3:8–10*).
2. Money was scarce in the ancient Middle East; thus, there was an emphasis on tithes and offerings to be taken to the sanctuary in goods and animals.
3. The tithe doctrine is based on all Scripture and not only on the Levitical period texts. In the first instances where tithe is mentioned, the Bible instructs that the principle of tithing includes “all” (*Gen. 14:20, Gen. 28:22*); that is, all possessions or increase.
4. Considering the size of the depositories in the tabernacle or the temple, it

would be unrealistic to imagine that the tithes of the entire nation of Israel, given in goods and animals, would fit in the sanctuary's depositories.

5. Furthermore, the reference in the Bible to agricultural produce and animals is only an allusion to the most common products. However, the tithe could be converted to money when convenient (*Gen. 14:20, Gen. 28:22*). (See Fred Skolnik and Michael Berenbaum, *Encyclopaedia Judaica*, vol. 19, pp. 736, 737; also vol. 1, pp. 47, 48, 83, 139; vol. 8, pp. 254, 313, 314 of this same series.)

6. Moreover, the Bible section dealing with tithing of agricultural produce establishes that this tithe could be exchanged for money, according to the law of redemption of holy things (*Lev. 27:31*). In this case, the corresponding tithe amount to be redeemed should be paid, plus a fine of one-fifth in shekels (571-gram silver bars), which were the currency of the sanctuary (*Lev. 27:8–12, 19, 25, 31*). All estimations of holy things, including the tithe, were done by the priest (*Lev. 27:8, 12*) before the tithe could be redeemed (*Lev. 27:31*).

Gross and Net

Biblically, the tithe is payable on every “blessing” that results in increase, without any specific reference to the gross or net amount relating to tithe. The word “blessing” may include the concepts of “prosperity” and “gift,” because all that we have are gifts received from God (*Deut. 16:17, Deut. 28:8*). Consequently, the tithe should be calculated on all that He gives.

“Increase” and “prosperity” are words that imply an “increase” in the amount or quantity of possessions and, consequently, shall be tithed, whether it is a gift, inheritance, salary, investment, or anything that is found. Yet, we receive many other blessings that are not material resources but should stir up our gratitude for the Lord's kindness.

In Hebrew, the word for the “goods” that Abraham tithed (*Gen. 14:16, 20*) is *rekush*. This word is applicable to animals; food; and such valuable items as gold, silver, and clothes, which were conveyable goods. These were goods he did not possess before, thus indicating an increase. Therefore, tithe should be calculated on all financial and asset gains.

“A tithe of all our increase is the Lord's. He has reserved it to Himself, to be employed for religious purposes. It is holy. Nothing less than this has He accepted in any dispensation.”—Ellen G. White, *Counsels on Stewardship*, p. 67.

Storehouse

Storehouse means more than a mere depository. The storehouse was an administrative, and financial, management system of the sanctuary,

revived in the days of King Hezekiah, after the apostasy of his predecessors (*2 Chronicles 31*). This same system was later restored by Nehemiah (*Neh. 10:38, 39; Neh. 12:44; Neh. 13:5, 12, 13*).

There was in that sanctuary organization system a group of treasurers who managed some special offerings (*terumah*), dedicated things and tithes, which were intended for the Levites and priests (*2 Chron. 31:12, 13*). There was another team in charge of other types of offerings: freewill offerings (*nedabah*), and the most holy things (*2 Chron. 31:14*).

The exclusive purpose of tithes was to sustain the ministerial workers—Levites and priests (*Num. 18:21–28, Neh. 10:37–39, Mal. 3:10*). This system, sanctioned by God, was originally designed according to His will (*2 Chron. 31:21, Mal. 3:10*) and used in the Old Testament for approximately 1,400 years.

Although many of us today live in an industrialized society (as opposed to an agricultural one), the storehouse principle established by God still remains valid, enabling institutional unity and equitable distribution of resources so that the gospel may be preached locally and around the world.

There was a separation of the depositories in the storehouse, with specific chambers to store tithes and other chambers for offerings. This system was put in place to avoid the improper use of the ministerial tithe in general church expenses.

Today, as in the past, it is essential for the worshiper to identify his or her monetary gift, indicating whether it is tithe or offering. This identification enables the treasurers to correctly calculate and use the tithes to pay ministers and designate offerings for other expenses, according to biblical principles.

Part III: Life Application

The Bible shows that tithing is an important part of worshiping God and our relationship with Him (*Mal. 3:7, 8*). So class members should not be surprised that faithfulness in tithing will be examined in the judgment, resulting in a blessing or curse (*Mal. 3:9–11*). Their faithful tithing opens the “windows” of heaven for a blessing whose liberality and magnitude will draw the attention of the nations (*Mal. 3:12*).

- 1. In what way does tithing strengthen your students’ fellowship with God and enhance the fulfillment of the commission to preach the gospel to the world?**

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2. Invite your students to think about the experience of ancient Israel. What spiritual and material losses or blessings may unfaithfulness in tithes and offerings bring to individual church members and to the church, as a whole, today?

“He [God] asks us to acknowledge Him as the Giver of all things. . . . This is the provision God has made for carrying forward the work of the gospel.”—Ellen G. White, *Counsels on Stewardship*, p. 65.

1. Abraham returned the tithe after declaring that God is the “most high God, possessor of heaven and earth” (*Gen. 14:19*). What important reason to tithe does this declaration teach your students?

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2. God regarded tithing of such importance that He included it in the history of Abraham, in Jacob’s vow, in the life of God’s people, and in the description of the ministry of Jesus, represented by Melchizedek and the divine covenant. Ask your students why they think this is so. Lead your class in a discussion about this topic.