

ELLEN G. WHITE ESTATE

HIGHLIGHTS
OF THE
BEGINNING OF
THE TITHING
SYSTEM

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Highlights of the Beginning of the Tithing System

Ellen G. White

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About the Author

Ellen G. White (1827-1915) is considered the most widely translated American author, her works having been published in more than 160 languages. She wrote more than 100,000 pages on a wide variety of spiritual and practical topics. Guided by the Holy Spirit, she exalted Jesus and pointed to the Scriptures as the basis of one's faith.

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by Arthur L. White

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Systematic benevolence, as first proposed and adopted by the Sabbathkeeping Adventists in 1859, comprised a systematic plan of giving not only on a percentage basis, but also free-will offerings.

Chapter 1—Some Documentation on Systematic Benevolence and the Tithe as Launched in 1859

The following plan was recommended at the January 1859 meeting in Battle Creek:

“1. Let each brother from 18 to 60 years of age lay by him in store on the first day of each week from five to 25 cents.

“2. Each sister from 18 to 60 years of age lay by her in store on the first day of each week from two to ten cents.

“3. Also, let each brother and sister lay by him or her in store on the first day of each week from one to five cents on each and every \$100 of property they possess

“The lowest sums stated are so very small that those in the poorest circumstances (with very few exceptions of some widows, infirm, and aged) can act upon this plan; while those in better circumstances are left to act in the fear of God in the performance of their stewardship, to give all the way up to the highest sums stated, or even more, as they see it their duty to do.”—[The Review and Herald, February 3, 1859](#), p. 84

With only slight modification, this plan was adopted at the General Conference session, June 4, 1859. Reported in [The Review and Herald, June 9, 1859](#), p. 20.

Chapter 2—What Shall Be Done With the Money

The old '44 Adventists are rapidly passing away. Only a little handful remains among us. The mass of our people are not personally acquainted with the facts connected with the passing of the time, the short period of confusion which followed before the rise of the third angel's message, and the events connected with its early history. They know little concerning what was known as the "shut door doctrine" or the causes which led to it. There are now very few public laborers among us who are personally acquainted with these facts. Father Bates, Elders White and Andrews, and quite a number of others who acted as public speakers, are gone.

As churches began to respond to the plan adopted at Battle Creek, a question arose as to the use of the money thus raised. James White, in the *Review* of March 3, 1859, answers the question:

“Brother I. C. Vaughn writes from Hillsdale, Michigan, that the church in that place ‘are acting on the Systematic Benevolence plan, and like it much,’ and inquires, ‘What is to be done with the money at the end of the month?’

“We suggest that each church keep at least \$5 in the treasury to help those preachers who occasionally visit them, and labor among them. This seems necessary. Such is the scarcity of money that our good brethren very seldom are prepared to help a messenger on his journey. Let there be a few dollars in every church treasury. Beyond this, the debt on the tent enterprise, etc., claims the proceeds of Systematic Benevolence in this State [Michigan].”

And on January 29, 1861, White could report of the Battle Creek church:

“As the result of strictly carrying out Heaven’s plan, there is now in our treasury (B.C.) \$150 waiting for some worthy object which will really advance the cause of truth.”—[The Review and Herald, January 29, 1861](#).

Chapter 3—Introduced as the “Tithe” in 1861

[2]

The same month he referred to the Systematic Benevolence as the tithe, he wrote:

“We propose that the friends give a tithe, or a tenth of their income, estimating their income at ten percent on what they possess.”—*The Good Samaritan*, January, 1861.

Shortly thereafter he explained the plan further:

“We meant just what the churches are adopting in Michigan (referring to his statement published in *Good Samaritan*, No. 5), viz., they regard the use of their property worth the same as money at ten percent. This ten percent they regard as the increase of their property. A tithe of this would be one percent, and would be nearly two cents per week on each one hundred dollars, which our brethren, for convenience sake, are unanimous in putting down

“Next comes the personal donations. Let the young men who have no taxable property come up nobly here, also the young women.”—James White, *The Review and Herald*, April 9, 1861, p. 164.

Chapter 4—Reasons for the Choice of the Term “Systematic Benevolence”

While the term “tithe” does not often occur in the presentations of the plans for systematic benevolence, full documentation would indicate that the main and strongest phase of this plan was definitely based upon the tithing principle, and that the steps taken two decades later were merely refinements and extensions of what was adopted in 1859. They were not two separate and distinct plans.

Why did the term “tithe” not appear more prominently at the onset? When the pioneers moved into the consideration of organization in the 1850s, it was in the setting of “gospel order.” They looked to the *New Testament* for the pattern. They found this largely in the appointment of the seven deacons and not in the appointment by Moses of the 70 elders. Mrs. White in 1854 opens her first full article on this subject with these words: “The Lord has shown that gospel order has been too much feared and neglected.”—[Early Writings, 97](#).

James White, in 1853 in his first appeal to the Sabbathkeeping Adventists for financial support for the ministry, presents it under the title Gospel Order. He draws on the *New Testament* for support. Later statements, which argue for the continuation of the tithing obligation beyond the cross, imply that at first it was generally assumed that the tithe responsibility ceased with the death of Christ, and therefore [Malachi 3](#) placed no binding claims upon the believers of our day. (See J. N. Andrews in [The Review and Herald, May 18, 1869](#).)

In 1875, in pressing the matter of a tithe of one-tenth of the increase (see [Testimonies for the Church 3:395](#)), Ellen White recognized that “Some will pronounce this one of the rigorous laws binding upon the Hebrews.”—[Testimonies for the Church 3:396](#). And she declares:

“The special system of tithing was founded upon a principle which is as enduring as the law of God. This system of tithing was a blessing to the Jews, else God would not have given it them. So also will it be a blessing to those who carry it out to the end of time. Our heavenly Father did not originate the plan of systematic benevolence to enrich Himself, but to be a great blessing to man. He saw that this system of beneficence was just what man needed.”—[Testimonies for the Church 3:404, 405](#).

Consequently, the strength of argument for the support of the work of God came at first from the *New Testament*, but in reckoning the obligations of the believer, the principle of the tithe was employed. It should be noted that while systematic benevolence adopted by our forefathers was broader than the tithe, it embodied the tithe. [3]

Ellen G. White early linked the tithe with “Systematic Benevolence.” First she assured the church in June 1859: “The plan of systematic benevolence is pleasing to God” ([Testimonies for the Church 1:190](#)). And then in January, 1861, in an article entitled “Systematic Benevolence,” she wrote: “Rob not God by withholding from Him your tithes and offerings.” The article closed with [Malachi 3:8-11](#) quoted in full ([Testimonies for the Church 1:221, 222](#)).

The issues of the *Review and Herald* through the 1860s carried scores of articles making reference to systematic benevolence, reporting on the success of the plan and giving counsel concerning its operation.

Chapter 5—The Plan Restated in 1864

James White restated the plan in November 1864, and in so doing tied it very closely with the tithing:

“The children of Israel were required to give a tithe, or tenth, of all their increase And it cannot be supposed that the Lord requires less of His people when time is emphatically short, and a great work is to be accomplished in the use of their means in giving the last merciful message to the world. Says the prophet: [[Malachi 3:8-10](#), quoted].

“If the prophet Malachi is not here teaching the carrying out of the Israelitish system of tithing, he is certainly enforcing a duty of the same nature, and his words may come home to us with full force, and the principle be carried out by obedience to the language of Paul—‘Upon the first day of the week, let every one of you lay by him in store,’ etc. Says our Lord, ‘But woe unto you, Pharisees for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone’” ([Luke 11:42](#)).

“How may we reduce to practice these excellent suggestions? We recommend the following plan, which all, with very few exceptions, can adopt:

“If the brethren give a tithe, or tenth, of their income, estimating their income at ten percent on what they possess, it will amount to about two cents weekly on each \$100 of property. Besides this, let all who are able so to do, give a personal donation for each week, more or less, according to their ability. This is necessary to include those who have but little or no property, yet have ability to earn, and should give a share of their earnings.

While some widows, or aged and infirm, should be excused from personal, the young and active who have but little or no property, should put down a liberal weekly personal donation

“Those whose income is more than ten percent on their property can pay higher in proportion to the amount of their income. A tithe, or tenth of their increase is just exactly one-tenth of the increase of their property. Has a brother or sister increased his or her property during 1864 [by] the sum of \$1,000, a tithe would be just \$100.”—*Review & Herald*, November 29, 1864.

Chapter 6—A Plan With Some Defects

[4] With the tithing system, as with several other lines of truth which became fundamental Adventist doctrine, our pioneers did not see it in all its beauty and completeness at the very outset. They were endeavoring to find a system of finance which harmonized with Gospel Order. The Lord led them only as fast as they could see, accept, and follow unfolding Bible-based truth. There was a gradual development in both the basis for ascertaining the obligations of the believer and the precise use to which this revenue of the gospel should be put. The large need was the support of the ministry, and the funds yielded by systematic benevolence, which included both tithes and offerings, were channeled almost exclusively toward ministerial support. Except for publishing house employees, and after 1866, sanitarium workers, who were supported from the incomes of the institutions, all was in ministerial lines.

There were many references to systematic benevolence and the tithe through the late 1860s and the 1870s. Ellen White, in *Testimony* No. 24, written in 1874 and published in January 1875, devotes 28 pages to “Tithes and Offerings,” followed by five pages under the title of “Systematic Benevolence.”—[Testimonies for the Church 3:381-413](#)

In 1876 the conviction came to leading brethren that there were defects in the plan, especially in the basis on which the tithe was reckoned. The following comes from a special session of the General Conference held early that year:

“Remarks were then made by Brother Canright on the subject of systematic benevolence. Taking certain well-ascertained facts as a basis, he showed that if all would come up to the Bible plan of S.B., the amount within our ranks would reach the sum of \$150,000 yearly, instead of about \$40,000 as it now is. The Lord says, ‘Bring ye all the tithes into the storehouse,’ and

until this is done, the Lord will not be ‘proved,’ to see whether He will not pour out a blessing so that there shall not be room enough to receive it. Brother White followed with lengthy and stirring remarks on the same subject.

“Brother Canright offered the following resolutions on the subject of systematic benevolence, which were unanimously adopted by the conference and congregation:

“*Resolved*, That we believe it to be the duty of all our brethren and sisters, whether connected with churches or living alone, under ordinary circumstances, to devote one-tenth of all their income from whatever source, to the cause of God. And further

“*Resolved*, That we call the attention of all our ministers to their duty in this important matter to set it plainly and faithfully before all their brethren and urge them to come up to the requirements of the Lord in this thing.

“*Moved and carried* that the chairman appoint a committee of three, himself to be one of that committee, to prepare a tract upon the subject of systematic benevolence. The Chair appointed D. M. Canright and U. Smith to act with him as that committee.”—Minutes of the Special Session of the General Conference, published in [The Review and Herald, April 6, 1876](#), p. 108.

By the year 1878 a change had been made in the plan of figuring the percentage of giving or tithe, shifting from approximately one percent per year to the total valuation of property to ten percent of the actual income. The former plan was found to be defective. In one case on the old plan the tithe amounted to \$10 per month, while under the new plan of an actual ten percent of income, the tithe amounted to \$36 per month.

Chapter 7—The Perfected Plan Delineated in an 1878 Pamphlet

According to conference action the perfected plan was set before the believers in a pamphlet significantly bearing the title *Systematic Benevolence or the Bible Plan of Supporting the Ministry*. It was but a refinement with a better way of figuring the tithe and the presentation made under the familiar title of “Systematic Benevolence.” [5] In the introductory statement in the pamphlet we read:

“The subject of Systematic Benevolence has been under practical consideration by Seventh-day Adventists for a period of twenty years or more. And no material changes from the system first adopted were seen necessary until two years since. The reasons for these changes are given in the pages that follow.

“‘How much ought I to give for the support of the gospel?’ After carefully viewing the subject from all points, we answer, ‘A tithe of all our income.’

“This does not mean a tenth of our annual increase of property after the cost of food and clothing, and other expenses, are paid, but that nine parts of our income are to meet all these expenses, while a tithe of our income is the Lord’s, to be sacredly devoted to the support of the ministry. We regard the plan of pledging a sum equal to one percent annually on our property defective in several respects:

“1. It does not give a tithe of our income It is our conviction that our people have robbed God of more than one-half of the tithes which are His, while acting upon the defective plan of paying S.B. to the amount of only one percent per annum on their property.

“2. The words of Paul touching this subject—‘as the Lord hath prospered him’—are in strict harmony

with that system in the Old Testament which claims one-tenth of all the income of the Lord's people as His. The following we regard as a Scriptural and proper pledge for all our people to make:

“We solemnly promise, before God and to each other, conscientiously to pay to the Systematic Benevolence treasurer a tithe of all our income, to be laid by when received, and paid on the first Sunday of each one of the four quarters of the year; namely, the first Sunday in January, the first Sunday in April, the first Sunday in July, and the first Sunday in October.

“3. By the defective plan, those who had little or no property, and at the same time had considerable income, in some cases robbed the Lord of nearly or quite all the tithes of their actual income. By the Bible plan, one dollar of every ten earned is secured to the Lord's cause. This alone will make a difference of many thousands to be cast into the Lord's treasury for the support of the cause of God.

“And we cannot see reasons why our institutions, such as publishing houses, schools, sanitariums, and state conferences, should not put into the treasury of the Lord a tithe of all their income. These are indebted to the Lord and His servants for their existence and prosperity. As these receive the support of the General Conference, their tithes should be put into the General Conference treasury. The annual sum to be collected from our institutions at Battle Creek alone would not be less than \$4,000, a handsome sum indeed to cast into a treasury which is not only empty, but actually in debt. And if our state conferences also pay a tithe of their income into the General Conference treasury, a want will be supplied that has long been felt.”—Statement prepared by committee appointed at General Conference, October 2-13, 1878. Committee as follows: James White, D. M. Canright, S. N. Haskell, J. N. Andrews, Uriah Smith. *Systematic Benevolence; or the Bible Plan of Supporting the Ministry.*

Chapter 8—The Developing Concept of the Proper Use of the Tithe

[6] Not only was there a development in the understanding of what constituted a proper tithe, but there was also a development in an understanding of the use to which it should be put. The pattern of history in this matter is akin to that of other developments among us. The Lord did not at the outset through vision to Ellen White decree every detail. Rather, He led our forefathers to the Scriptures as a basis of a church financial system, first to the New Testament and then to the Old.

When the plan of gospel finance was adopted in the late 1850s, the lines of church work were limited. There were those engaged in ministerial labors and there was the publishing work. The publishing work was supported by the sale of literature and by freewill gifts.

As the sanitarium work was begun in 1866, a stock company was formed and at the outset it seemed that this enterprise would be a money-making concern, yielding no less than ten percent on the investment. The medical work, although not so lucrative as it first seemed it would be, was not the recipient of systematic benevolence.

Nor did the school look to this source for finance as our educational work was started in the early 1870s. The three very early attempts at church school work were before the days of systematic benevolence and they looked to tuition for their support. This was true also with the school that Bell started in Battle Creek in the late 1860s. The school started in Battle Creek in 1872, with General Conference support, was on a tuition basis. The only school in operation before the 1878 actions reorganizing systematic benevolence, was Battle Creek College. It was not until 1882 that Healdsburg College and South Lancaster Academy were started, and there is no hint that they drew in any way on systematic benevolence or tithe funds. In fact, the demands of the ministerial lines of work pressed hard on the systematic benevolence funds, as the record shows.

Chapter 9—No Segregation of Funds

The systematic benevolence funds provided for the cause were not divided by the giver or the local church into strictly tithe funds and non-tithe funds (offerings), nor were they in any manner separated in the account books of the conferences or General Conference. The Spirit of Prophecy counsels repeatedly call for a faithfulness that the “treasury be constantly replenished,” but prior to 1880 the instruction does not delineate precisely how systematic benevolence funds should be used, nor impose the restrictions presented in later years.

James White in the *Review* of November 29, 1864, argues strongly for all of the systematic benevolence funds to be placed in the local or General Conference treasuries “to support the proclamation of the third angel’s message.”

“This” he maintains, “was the original design for our plan of benevolence, and we regard it as a very great error in departing from it in any degree.”

He recognized, however, that there were exceptions and that some of these funds could properly be used locally for expenses other than the support of the ministry:

“Those churches that have to build houses of worship, and meet the expenses of lights, fuel, etc., and do not feel able to come up to the figures of our illustration of systematic benevolence besides, can at their annual meeting appropriate by vote such a percent of their entire systematic benevolence funds to such objects as they think proper. But it is supposed that the instances where such a course would be necessary would be very few.”—[The Review and Herald, November 29, 1864.](#)

[7]

With the restudy in 1878, and the adoption of the plan of figuring the tithe on the “total income” the treasuries were better supplied

and the uses to which systematic benevolence funds should be put became a matter of study and discussion.

Chapter 10—Ellen White’s 1879 Statement

Late in 1879 Ellen White penned the article on “Sacredness of Vows” now in [Testimonies for the Church 4:462-476](#). In this she makes several references to “tithes and liberal offerings” as a means of supporting various facets of the work of the church.

1. Institutions

“Selfishness and fraud are practiced daily in the church, in withholding from God that which He claims, thus robbing Him and conflicting with His arrangements to diffuse the light and knowledge of truth throughout the length and breadth of the land.

“God in His wise plans has made the advancement of His cause dependent upon the personal efforts of His people and upon their freewill offerings. By accepting the cooperation of man in the great plan of redemption, He has placed a signal honor upon him. The minister cannot preach except he be sent. The work of dispensing light does not rest upon ministers alone. Every person, upon becoming a member of the church, pledges himself to be a representative of Christ by living out the truth he professes. The followers of Christ should carry forward the work which He left for them to do when He ascended into heaven.

“Institutions that are God’s instruments to carry forward His work on the earth must be sustained. Churches must be erected, schools established, and publishing houses furnished with facilities for doing a great work in the publication of the truth to be sent to all parts of the world. These institutions are ordained of God and should be sustained by tithes and liberal offerings. As the work enlarges, means will be needed to carry it forward in all its branches. Those who have been converted to the truth and been made partakers of His grace may become co-workers with Christ by making voluntary sacrifices and freewill offerings to Him. And when the members of the church wish in their hearts that there would be no more calls for

means, they virtually say that they are content that the cause of God shall not progress.”—[Testimonies for the Church 4:464](#).

“The plan of systematic benevolence was of God’s own arrangement, but the faithful payment of God’s claims is often refused or postponed as though solemn promises were of no significance. It is because church members neglect to pay their tithes and meet their pledges that our institutions are not free from embarrassment. If all, both rich and poor, would bring their tithes into the storehouse, there would be a sufficient supply of means to release the cause from financial embarrassment and to nobly carry forward the missionary work in its various departments. God calls upon those who believe the truth to render to Him the things that are His.”—[Testimonies for the Church 4:475, 476](#).

2. The Gospel Ministry and the Printed Page

[8] “In commissioning His disciples to go ‘into all the world, and preach the gospel to every creature,’ Christ assigned to men the work of spreading the gospel. But while some go forth to preach, He calls upon others to answer to His claims upon them for tithes and offerings with which to support the ministry and to spread the printed truth all over the land. This is God’s means of exalting man. It is just the work which he needs, for it will stir the deepest sympathies of his heart and call into exercise the highest capabilities of the mind.”—[Testimonies for the Church 4:472](#).

Chapter 11—What Proportion of Income and Possessions

In this same article, in dealing with the demands upon Israel for benevolence, Ellen White wrote:

“According to the amount bestowed will be the amount required. The larger the capital entrusted, the more valuable is the gift which God requires to be returned to Him. If a Christian has ten or twenty thousand dollars, God’s claims are imperative upon him, not only to give his proportion according to the tithing system, but to present his sin offerings and thank offerings to God.

“The Levitical dispensation was distinguished in a remarkable manner by the sanctification of property. When we speak of the tithe as the standard of the Jewish contributions to religious purposes, we do not speak understandingly. The Lord kept His claims paramount, and in almost every article they were reminded of the Giver by being required to make returns to Him. They were required to pay a ransom for their firstborn son, for the first fruits of their flocks, and for the first gatherings of the harvest. They were required to leave the corners of their harvest fields for the destitute. Whatever dropped from their hands in reaping was left for the poor, and once in every seven years their lands were allowed to produce spontaneously for the needy. Then there were the sacrificial offerings, the trespass offerings, the sin offerings, and the remission of all debts every seventh year. There were also numerous expenses for hospitalities and gifts to the poor, and there were assessments upon their property.

“At stated periods, in order to preserve the integrity of the law, the people were interviewed as to whether they had faithfully performed their vows or not. A conscientious few made returns to God of about one-third of all their income for the benefit of religious interests and for the poor. These exactions were not from a particular class of the people, but from all, the requirement being proportioned according to the amount possessed. Besides all these systematic and regular donations there were special objects calling for freewill offerings, such as the tabernacle built in the wilderness and the temple erected at Jerusalem. These drafts were made by God upon the people for their own good, as well as to sustain His service.”—[Testimonies for the Church 4:467, 468](#).

Chapter 12—Our Work Needs Tenfold More

“Of all our income we should make the first appropriation to God. In the system of beneficence enjoined upon the Jews they were required either to bring to the Lord the first fruits of all His gifts, whether in the increase of their flocks or herds, or in the produce of their fields, orchards, or vineyards, or they were to redeem it by substituting an equivalent. How changed the order of things in our day! The Lord’s requirements and claims, if they receive any attention, are left till the last. Yet our work needs tenfold more means now than was needed by the Jews. The great commission given to the apostles was to go throughout the world and preach the gospel. This shows the extension of the work and the increased responsibility resting upon the followers of Christ in our day. If the law required tithes and offerings thousands of years ago, how much more essential are they now! If the rich and poor were to give a sum proportionate to their property in the Jewish economy, it is doubly essential now. [9]

“The majority of professed Christians part with their means with great reluctance. Many of them do not give one-twentieth of their income to God, and many give far less than that; while there is a large class who rob God of the little tithe, and others who will give only the tithe. 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. The followers of Christ should not wait for thrilling missionary appeals to arouse them to action. If spiritually awake, they would hear in the income of every week, whether much or little, the voice of God and of conscience with authority demanding the tithes and offerings due the Lord.”—[Testimonies for the Church 4:474](#).

By 1880 it was the general understanding that such as funds came from the tithe should be devoted exclusively, or nearly so, to the support of the gospel ministry. Note this from James White:

“The tithe is the Lord’s—since the fall of man it has been necessary that there should be men devoted wholly to the service of God. It appears that from the beginning the Lord taught His people to devote one-tenth to the support of His ministers.”—Review & Herald, January 15, 1880.

In 1880 some local churches must have been drawing upon tithe funds for church expenses. At least this is implied in an action taken on October 6 at the General Conference session:

“*Resolved*, that no church should devote any portion of the tithe to the erection or repairing of its church, without the free consent of the State Conference Committee.”—Review & Herald, October 14, 1880.

The church was feeling its way. While it had been the general understanding that tithe funds should be reserved for the gospel ministry, the demands of a growing work and increased resources at hand led to a more liberal stance and one which was defended by the president of the General Conference. George I. Butler wrote a pamphlet which carries no date but gives evidence of having been published in 1884:

“Previous to 1878 we tried to carry out a plan called Systematic Benevolence. Each person estimated the value of his property, ten percent of which was reckoned as its income, and one-tenth of this latter was the tithe he was to pay on his property. Personal weekly donations were given besides. This was, as its name implies, systematic benevolence; but it was far from being the same as a Bible tithe. The tithe is in no sense benevolence. It is not ours to give, but the Lord’s all the time.

“The matter of the tithe was brought before the General Conference in October, 1878, and a committee of five [three] appointed to prepare a work on this subject. Our people then generally accepted the tithing principle

theoretically, and have practiced it to a certain extent ever since.”— *The Tithing System*, p. 69.

On pages 71 and 72 Elder Butler deals with the use of the tithe:

“Matters in the cause are assuming a new phase. New demands upon us in the line of laborers are coming in more and more, and certainly the time is reached when we ought to be honest with God and give Him His own.”

Then in pointing out that which makes this necessary, he makes [10] this statement:

“Until within a few years past, the tithe has been used almost wholly for sustaining ministers of the gospel, those who preach from the stand. In some way it seemed to be universally understood that no others were entitled to any of the tithe. But more recently it has become customary to pay our Tract and Missionary State Secretaries from the tithe, and our auditing committees have settled with them the same as ministers. It has taken, in many cases, considerable argument to bring this about.

“With the last year or two another class has also been laboring in the cause, and the question has been raised, How shall these be paid? We refer to the colporteurs and missionary workers of different classes, laboring in field or in city missions. These have in many cases been paid from the tithe. But in several instances it has been a heavy strain upon the treasury, and in some cases the ministry have not had a reasonable support because of this. The question has come to the front in a manner so forcible that it must be met and settled.

“Many can labor as effectively in the missionary work as colporteurs and laborers as those who preach from the desk. Many, no doubt, will canvass, and pay their way by the profits on sales, but there are many

others who cannot be supported in this way, whose labors are necessary to carry the truth. How shall these be sustained?

“After giving the matter much reflection we have settled the question in our own mind. We believe that tithing is designed of God for the support, as far as it will go, of all laborers who are called by the cause of God to give their time to this work. We know of no other special system for this purpose.”—G. I. Butler in *An Examination of the Tithing System From a Bible Standpoint*, pp. 71, 72.

Notice that church school teachers are not mentioned. We had no organized church school program at this time.

To what extent the opinions expressed by Elder Butler may have been incorporated into the policies of the church is a matter which could be investigated.

There was a discussion of the wider use of tithe at the General Conference Committee on October 13, 1896, at the Fall Session. We quote from the minutes:

“Elder Breed asked advice with reference to the counsel which should be given churches in regard to use of the tithe for church debts and expenses. It was shown that, while it was quite generally the custom of our churches to keep their tithe in the regular channel—the support of the ministry—yet in some instances, especially among two or three of the largest churches in the denomination, the usual practice in this respect was not being followed. The members of the committee expressed regret that such was the condition of things, and suggested that steps should be taken to remedy the evil as quickly as possible.”—General Conference Committee, October 13, 1896.

The record makes clear that in the mid-1890s, the Lord through His messenger gave specific directions calling for a strict policy relating to the use of the tithe. This came in a communication

written from Cooranbong, New South Wales, on March 14, 1897. It was published by the General Conference in a 39-page tract, May 21, 1897:

“Letters have come to me from Oakland and Battle Creek, making inquiries as to the disposition made of the tithe. The writers supposed that they were authorized to use the tithe money in meeting the expenses of the church, as these expenses were quite heavy. From that which has been shown me, the tithe is not to be withdrawn from the treasury. Every penny of this money is the Lord’s own sacred treasure, to be appropriated for a special use.

[11]

“There was a time when there was very little missionary work done, and the tithe was accumulating. In some instances the tithe was used for similar purposes as is now proposed. When the Lord’s people felt aroused to do missionary work in home and foreign missions, and to send missionaries to all parts of the world, those handling sacred interests should have had clear, sanctified discernment to understand how the means should be appropriated. When they see ministers laboring without money to support them, and the treasury is empty, then that treasury is to be strictly guarded. Not one penny is to be removed from it. Ministers have just as much right to their wages as have the workers employed in the Review and Herald office, and the laborers in the Pacific Press Publishing House. A great robbery has been practiced in the meager wages paid to some of the workers. If they give their time and thought and labor to the service of the Master, they should have wages enough to supply their families with food and clothing.

“The light which the Lord has given me on this subject is that the means in the treasury for the support of the ministers in the different fields is not to be used for any other purpose. If an honest tithe were paid, and the money coming into the treasury were carefully guarded, the ministers would receive a just wage.... The minister

who labors should be sustained. But notwithstanding this, those who are officiating in this work see that there is not money in the treasury to pay the minister. They are withdrawing the tithe for other expenses—to keep up the meetinghouse necessities or some charity. God is not glorified in any such work.... Gifts and offerings should be brought in by the people as they are privileged in having houses of worship.... Let house-to-house labor be done in setting before the families in Battle Creek and Oakland their duty in acting a part in meeting these expenses, which may be called common or secular, and let not the treasury be robbed.”—[Special Testimonies to Ministers and Workers 10:16-19](#).

While making clear that well established churches such as those in Oakland and Battle Creek should not use tithe funds for church expense, Ellen White did at the same time (1897) recognize that there were circumstances where tithe funds might be used for church buildings:

“There are exceptional cases, where poverty is so deep that in order to secure the humblest place of worship, it may be necessary to appropriate the tithes. But that place is not Battle Creek or Oakland. Let those who assemble to worship God consider the self-denial and self-sacrifice of Jesus Christ. Let those brethren who profess to be children of God study how they can deny themselves, how they can part with some of their idols, and carefully economize in every line. In each house there should be a box for the church fund, to be used for the needs of the church

“Let not those to whom are entrusted responsibilities, allow the treasury that God has appointed to sustain the ministers in the field, to be robbed to supply the expenses incurred in keeping in order and making comfortable the home of God. Thousands upon thousands of dollars have been taken from the tithes and used for these purposes. This is not as it should be. The gifts

and offerings that have cost some self-denial are to be brought in. A separate fund for the purpose of defraying the expenses which every church member should share according to his ability should be instituted in every place where there is a church.”—Ms 24, 1897.

This message led to an exchange of correspondence. C. H. Jones of Oakland wrote immediately to Elder White that the Oakland church was not using tithe funds for church expense, and Mrs. White replied on May 27, 1897, writing at length in appreciation and again stressing the importance of reserving tithe funds for the specific purpose for which it is intended. In this she declared: “If there is a surplus of means in the treasury, there are many places where it may be used strictly in the appointed lines.”—[Letter 81, 1897](#)

The next year Ellen White restated the matter in a manner concerning which there can be no question:

“God’s ministers are His shepherds, appointed by Him to feed His flock. The tithe is His provision for their maintenance, and He designs that it shall be held sacred to this purpose.”—Ms 139, 1898

Again, six years later, she stressed this point:

“The tithe is to be used for one purpose—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God....

“The impression is becoming quite common that the sacred disposition of the tithe no longer exists. Many have lost their sense of the Lord’s requirements.”—Ms 82, 1904

Chapter 13—The Diversion of Tithe Funds

In many of her later statements relative to the use of the tithe, Ellen White speaks of how funds have been diverted to areas other than that to which the tithe was dedicated; that is, for the support of the ministry.

As we have gone through the early records we find that on May 4, 1898, the General Conference Committee, at a meeting attended by Elders Irwin, Jones, Evans, and Moon, was persuaded by Dr. J. H. Kellogg to allow the use of the tithe paid by the sanitarium helpers to be devoted, under the direction of the Medical Missionary Association, to supporting trained workers and nurses to carry the light of health reform principles into the various conferences for the education of this denomination. It is not too clear whether this was to be the tithe funds going directly from the sanitarium to the field, or whether the tithe was to be paid to the General Conference and the General Conference was then to turn around and provide an equal amount for this type of work.

On March 27, 1900, a report to the General Conference Committee from the Medical Missionary and Benevolent Association provided “an account of the receipts and disbursements of the tithes of the sanitarium family from May 25, 1898, to December 31, 1899.” Attached to this was a copy of the May 4, 1898, authorizing action.

On April 4, 1900, the question was raised as to the procedure which had been approved on May 4, 1898, and a committee was appointed to bring a recommendation as to the course which should be pursued. The committee reported on April 6, 1900, taking the position that “they did not feel free to make a definite recommendation at this time.” And interestingly enough “by common consent, the committee deemed it prudent to let the matter rest for the present.”

[13] Apparently they were not prepared to tangle with Dr. Kellogg on this.

There is a record indicating that when Brother Semmens was sent to Australia as a medical missionary worker, part of his support came from the tithe provided by the Battle Creek Sanitarium family.

However, the sentiment generally reflected in various and sundry documents indicates that it was the understanding of the church that the tithe was reserved especially for the ministry.

Chapter 14—Early G. C. Committee Action on Tithe Funds for Church Buildings

At its meeting of December 28, 1889, attended by O. A. Olsen, W. C. White, R. M. Kilgore, E. W. Farnsworth and A. T. Jones, the General Conference Committee took the following action:

“A letter was read from a Sister Gillett, of Graysville, Tennessee, asking that they might be permitted to retain their tithes for one year to assist in building a meeting-house.

“On motion, it was voted that it is the sense of this committee that we do not endorse the withholding of tithes for such purposes under any circumstances.

“Second, that we promise the brethren at Graysville a donation to assist in building a meetinghouse.”—GC Committee Minutes, December 28, 1889.

Chapter 15—The Tithe for Those Who Labor in Word and Doctrine

In the late 1890s Ellen White on several occasions spoke of the remuneration of women in evangelistic work either in the sacred desk or in carrying the message from door to door:

“A great work is to be done in our world, and every talent is to be used in accordance with righteous principles. If a woman is appointed by the Lord to do a certain work, her work is to be estimated according to its value. Every laborer is to receive his or her just due....

“Those who work earnestly and unselfishly, be they men or women, bring sheaves to the Master; and the souls converted by their labor will bring their tithes to the treasury.”—[Evangelism](#), 491, 492.

The next year she wrote:

“The tithe should go to those who labor in word and doctrine be they men or women.”—[Evangelism](#), 492.

As *Testimonies for the Church*, vol. 6, came from the press in late 1900 it carried several strong appeals for the outreach of the work and the need of this being supported by the tithe. In the chapter on “School Management and Finance” she declared:

“Our conferences look to the schools for educated and well-trained laborers, and they should give the schools a most hearty and intelligent support. Light has been plainly given that those who minister in our schools, teaching the Word of God, explaining the Scriptures, educating the students in the things of God, should be supported by the tithe money. This instruction was

given long ago, and more recently it has been repeated again and again.”—[Testimonies for the Church 6:215](#).

A full chapter was devoted to tithe and offerings entitled “Giving to God His Own,” stressing strongly our responsibility to support from the tithe those who carry the message of salvation to the world:

“He [God] places His treasures in the hands of men, but requires that one-tenth shall be faithfully laid aside for His work. He requires this portion to be placed in His treasury. It is to be rendered to Him as His own; it is sacred and is to be used for sacred purposes, for the support of those who carry the message of salvation to all parts of the world.

[14]

He reserves this portion, that means may ever be flowing into His treasure house and that the light of truth may be carried to those who are nigh and those who are afar off. By faithfully obeying this requirement we acknowledge that all belongs to God....

“God lays His hand upon all man’s possessions, saying: I am the owner of the universe, and these goods are Mine. The tithe you have withheld I reserve for the support of My servants in their work of opening the Scriptures to those who are in the regions of darkness, who do not understand My law. In using My reserve fund to gratify your own desires you have robbed souls of the light which I made provision for them to receive. You have had opportunity to show loyalty to Me, but you have not done this. You have robbed Me; you have stolen My reserve fund. ‘Ye are cursed with a curse’ ([Malachi 3:9](#)).”—[Testimonies for the Church 6:386, 387](#).

And in her call for “Help for Mission Fields,” she specified that the tithe should be used in missionary work:

“Every convert to the truth should be instructed in regard to the Lord’s requirement for tithes and offerings.

As churches are raised up, this work must be taken hold of decidedly and carried forward in the spirit of Christ. All that men enjoy, they receive from the Lord's great firm, and He is pleased to have His heritage enjoy His goods; but all who stand under the bloodstained banner of Prince Immanuel are to acknowledge their dependence upon God and their accountability to Him by returning to the treasury a certain portion as His own. This is to be invested in missionary work in fulfillment of the commission given to His disciples by the Son of God."—[Testimonies for the Church 6:447](#).

The decade preceding the issuance of *Testimonies*, vol. 6, had marked an important expansion in our school work. Colleges had been opened in Lincoln, Nebraska, Walla Walla, Washington, and Cooranbong, Australia. It is in volume 6 that we find the first clear-cut declaration concerning paying Bible teachers from the tithe:

"The best ministerial talent should be employed in teaching the Bible in our schools. Those selected for this work need to be thorough Bible students and to have a deep Christian experience, and their salary should be paid from the tithe."—[Testimonies for the Church 6:134, 135](#).

The emphasis was to continue on a faithful stewardship of every church member:

"If all would pay a faithful tithe and devote to the Lord the first fruits of their increase, there would be a full supply of funds for His work. But the law of God is not respected or obeyed, and this has brought a pressure of want."—[Testimonies for the Church 6:385](#).

The element of the care to be taken in the use of the tithe became more prominent and was to be intensified in the next decade—a decade of unprecedented expansion in the work of the church.

By this time Sabbath school offerings were being taken up on a regular basis. The first was in 1878—the year of the revision of

the tithe plan—and was used for local Sabbath school expense. In 1885 Sabbath schools made their first gifts to missions. In 1889 and 1890 the Sabbath schools provided funds for building the Pitcairn. By 1904 most Sabbath school offerings went for foreign missions.

Chapter 16—The Tithe and School Support

It was in this setting, at the turn of the century, that we moved into our church school work in a serious way. There were various suggestions made as to how this line of work should be supported. [15] On July 29, 1901, Ellen White wrote:

“The Lord desires the churches in every place to take hold more diligently of the church school work, giving liberally to sustain the teachers. The question has been asked, ‘Could not the second tithe be used for the support of the church school work?’ It could be used for no better purpose.”—Ms 67, 1901.

On October 29, 1901, the General Conference Committee took an action on the second tithe in which it was arranged for certain second tithe funds to be returned to the Pacific Union Conference, but without specifying their use.

When San Fernando Academy was opened about the year 1904, it was proposed that the school be supported from the second tithe, and at about that time two pamphlets were published by the Southern California Conference. One was *The Second Tithe, Its Scripture Foundation and Legitimate Use*, written by R. S. Owen, and the other was *The Second Tithe*, by Clarence Santee and R. S. Owen. But Ellen White on April 27, 1904, wrote:

“I do not see the wisdom of the school depending on the second tithe to meet so much of its expenses. I fear that if the brethren rely so much upon this, difficulties will arise. You should labor patiently to develop those industries by which students may partly work their way through school. Let each family try to pay the expenses of the students that it sends to school.”—[Letter 167, 1904](#), addressed to Brethren Santee and Owen.

On April 7, 1905, Ellen White wrote to E. S. Ballenger, who was connected with our school work:

“In regard to the school work, I have been instructed that the plan of charging students nothing for tuition, depending on the second tithe to support the school, will always leave the school in the condition of financial embarrassment. When I first heard of this movement I thought I would let it be worked out, but I tell you now that the light given me is that other plans will have to be made than the plan of supporting schools from the second tithe. Students should be charged a reasonable price for their tuition. There will be an abundance of places to use the second tithe in doing earnest missionary work in new places.”—[Letter 103, 1905](#).

And then on October 4, 1905, Ellen White wrote to Elder Clarence Santee:

“We are now wrestling with the debt on the Fernando college. If our people will take hold earnestly of the sale of *Christ’s Object Lessons* a great deal may be accomplished. The plans for supporting this school in the past were not wisely laid. I hope that no one will endeavor to go over the same ground again and make similar mistakes.”—[Letter 279, 1905](#).

In the context of these times Ellen White in 1904 penned a statement on *The Use of the Tithe* (Ms 82, 1904), portions of which were to form a part of the counsels which eventually were published in *Testimonies*, vol. 9, under the title of “Faithful Stewardship.” The full 1904 statement appears as Appendix A. It is significant.

Considerable attention has been focused on the paragraph on pages 248, 249 of *Testimonies*, vol. 9, concerning the use of tithe for “school purposes” and support of “canvassers and colporteurs.”

History of the statement in question:

- a. As noted, it appears first in [Manuscript 82, 1904](#), as follows:

“One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is drawn from the object for which it is to be used—the support of the ministers. There should be today in the field one hundred well qualified laborers where now there is but one.” [See full manuscript as Appendix A.]

[16]

b. In preparing for a presentation to be made at San Jose, California, in January, 1907, at a symposium on the “Support of God’s Kingdom on Earth,” Ellen White incorporated the paragraph in the heart of the manuscript she would read.

c. The Ellen G. White symposium article was embodied in 1909 in [Testimonies for the Church 9:245-251](#), in the chapter “Faithful Stewardship.”

Thus we have the paragraph in question appearing three times: 1904, 1907, 1909.

Chapter 17—No Special Issues or Crises Apparent as Responsible for the Counsel

The question has been raised whether in 1904 or 1907 there were special issues or crises either in our educational work or the colporteur ministry. Very careful examination of the minutes of the General Conference, of the correspondence between Ellen White's office and leading church workers, and the E. G. White files themselves, fails to reveal that there was any special crisis situation which led Ellen White to write as she did.

The 1884 Butler pamphlet in which he expresses his conviction that tithe money should help support the newly established colporteur ministry was, however, in circulation in 1904, the year of writing of the statement in question.

As to the payment of colporteurs, the records from 1901 to 1904, which we have examined, make no reference to the suggestion that colporteurs might be paid from the tithe.

These facts give support to the conjecture that Ellen White's statement concerning "school interests" and "colporteurs" appears only in general terms in the context of a statement dealing with the tithe and its use, and was written to safeguard the use of the tithe.

It should be ever kept in mind that the burden of many of the E. G. White statements regarding the use of the tithe and the diversion of tithe funds is that there shall always be ample funds in the treasury to adequately pay the ministers and to support the strong evangelistic thrust throughout the world. She wrote:

"There should be an abundant supply in the Lord's treasury and there would be if selfish hearts and hands had not made use of the tithe 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 be. 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 9:249, 250](#).

October, 1975

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