

ELLEN G. WHITE ESTATE

# THE HISTORY AND USE OF THE TITHE

ARTHUR L. WHITE



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# **The History and Use of the Tithe**

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**Ellen G. White**

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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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# Contents

Information about this Book .....	i
Highlights of the Beginning of the Tithing System .....	v
Chapter 1—Some Documentation on Systematic Benevolence and the Tithe as Launched in 1859 .....	vi
Chapter 2—What Shall Be Done With the Money .....	vii
Chapter 3—Introduced as the “Tithe” in 1861 .....	ix
Chapter 4—Reasons for the Choice of the Term “Systematic Benevolence” .....	x
Chapter 5—The Plan Restated in 1864 .....	xii
Chapter 6—A Plan With Some Defects .....	xiv
Chapter 7—The Perfected Plan Delineated in an 1878 Pamphlet .....	xvi
Chapter 8—The Developing Concept of the Proper Use of the Tithe .....	xviii
Chapter 9—No Segregation of Funds .....	xix
Chapter 10—Ellen White’s 1879 Statement .....	xxi
1. Institutions .....	xxi
2. The Gospel Ministry and the Printed Page .....	xxii
Chapter 11—What Proportion of Income and Possessions	xxiii
Chapter 12—Our Work Needs Tenfold More .....	xxv
Chapter 13—The Diversion of Tithe Funds .....	xxxii
Chapter 14—Early G. C. Committee Action on Tithe Funds for Church Buildings .....	xxxiv
Chapter 15—The Tithe for Those Who Labor in Word and Doctrine .....	xxxv
Chapter 16—The Tithe and School Support .....	xxxix
Chapter 17—No Special Issues or Crises Apparent as Responsible for the Counsel .....	xlii
Ellen G. White Comments on the Use of Tithe Funds .....	xlvi
Introduction .....	xlvi
Chapter 1—Appropriate Use of the Tithe .....	xlvi
1. Gospel Ministers .....	xlvi
2. Bible Instructors .....	xlvi
3. Bible Teachers .....	xlix

4. Needy Mission Fields, Both in America and Overseas	xlix
5. Publishing Department Directors . . . . .	1
6. Medical Missionaries (Minister-Physicians) . . . . .	1
7. Retirement Benefits for Ministers and Their Families . .	li
8. A Partial Salary for Some Literature Evangelists . . . . .	li
Chapter 2—Tithe Usages in Unusual Situations . . . . .	liii
1. Houses of Worship, in Exceptional Cases . . . . .	liii
2. The Clerk and Treasurer of Large Churches . . . . .	liii
3. Medical Missionary Work, to a Very Limited Degree . .	lv
Chapter 3—Inappropriate Use of the Tithe . . . . .	lvii
1. Care of the Poor, the Sick, and the Aged . . . . .	lvii
2. The Education of Needy Students . . . . .	lvii
3. School Purposes and Colporteur Support . . . . .	lviii
4. Church Expense . . . . .	lviii
5. Church or Institutional Buildings . . . . .	lviii
Chapter 4—Considerations and Conclusions . . . . .	lxi
Ellen G. White and the Tithe . . . . .	lxv
Introduction . . . . .	lxvi
Chapter 1—Mrs. White and the Payment of the Tithe . . . .	lxix
Chapter 2—The Special Work of Ellen G. White . . . . .	lxxi
Chapter 3—The E. G. White Letter Concerning the Tithe	lxxiv
Chapter 4—The Tithe That Was Entrusted to Mrs. White	lxxix
Responsibility Concerning the Tithe Confused With	
Personal Responsibility in the Matter of Freewill	
Offerings . . . . .	lxxx
Chapter 5—Another Case of Gross Distortion . . . . .	lxxxv
Appendix A—The Use of the Tithe . . . . .	lxxxix
Appendix B—Where should I pay my tithe? Gospel	
Finance—Pulling Together . . . . .	xciii
Introduction . . . . .	xciv
Chapter 1—Old Testament Experience . . . . .	xcv
Chapter 2—Israel’s Support System . . . . .	xcvi
Chapter 3—Adventists, Organization, and Tithing . . . . .	xcix
Chapter 4—Self-supporting Units and the Organized Work . .	ci
Chapter 5—Ellen White and the Tithe . . . . .	cii
Chapter 6—Our Global Challenge . . . . .	civ



# **Highlights of the Beginning of the Tithing System**

by Arthur L. White

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:

[14]

“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. 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*

*Revised February, 1990*





**Ellen G. White Comments on the Use of** [17]  
**Tithe Funds**

by Robert W. Olson

## Introduction

At the time of the organization of the Seventh-day Adventist church we did not have a full-fledged tithing system, nor did we have any instruction from Ellen White relative to usage of the tithe. Mrs. White's earliest comments on how tithe funds should be spent were of a very general nature. Late in 1879 she wrote:

“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.”—[Testimonies for the Church 4:464](#).

Three years later she made a somewhat similar comment: “A tithe of all our increase is the Lord’s. He has reserved it to Himself, to be employed for religious purposes.”—[Counsels on Stewardship, 67](#).

However, by the 1890s Ellen White had become much more explicit in her counsel. As the church grew and new problems and challenges had to be faced, the Lord gave her increased light and understanding of His will in this matter.

On March 16, 1897, she wrote to A. G. Daniells:

“I send you this morning a letter written for America, and sent there yesterday morning, which will show you how I regard the tithe money being used for other purposes. [See *Special Testimonies, Series A*. No. 10, pp. 16-25.] This is the Lord’s special revenue fund, for a special purpose. I have never so fully understood this

matter as I now understand it. Having had questions directed here to me to answer, I have had special instruction from the Lord that the tithe is for a special purpose, consecrated to God to sustain those who minister in the sacred work, as the Lord's chosen to do His work not only in sermonizing, but in ministering. They should understand all that this comprehends."—[Letter 40, 1897](#); [Manuscript Releases 1:187](#).

Ellen White herself helps us to “understand all that this comprehends,” for she specifically approved certain usages of the tithe, while she just as specifically disapproved of others.

## Chapter 1—Appropriate Use of the Tithe

According to Ellen White, tithe funds may properly be used for the support of the following classes of workers or projects:

### 1. Gospel Ministers

[18] “Let each regularly examine his income, which is all a blessing from God, and set apart the tithe as a separate fund, to be sacredly the Lord’s. This fund should not in any case be devoted to any other use; it is to be devoted solely to support the ministry of the gospel.”—[The Review and Herald, May 9, 1893](#); [Counsels on Stewardship, 81](#).

“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.... When a man enters the ministry, he is to be paid from the tithe enough to sustain his family. He is not to feel that he is a beggar.”—Ms 82, 1904.

### 2. Bible Instructors

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

“There are ministers’ wives—Sisters Starr, Haskell, Wilson, and Robinson—who have been devoted, earnest whole—souled workers, giving Bible readings and praying with families, helping along by personal efforts just as successfully as their husbands. These women give their whole time, and are told that they receive nothing for their labors because their husbands receive wages. I tell them to go forward and all such decisions will be revised. The Word says, ‘The laborer is worthy of his hire.’ When any such decision as this is made, I will in the name of the Lord protest. I will feel it my duty to create a fund from my tithe money to pay these women who are accomplishing just as essential work as the ministers are doing.”—[Letter 137, 1898](#); MR 959.

### 3. Bible Teachers

“Some women are now teaching young women to work successfully as visitors and Bible readers.... Should not such labor be looked upon as being as rich in results as the work of the ordained ministers? Should it not command the hire of the laborers? Would not such workers be defrauded if they were not paid?...

“In many respects a woman can impart knowledge to her sisters that a man cannot. The cause would suffer great loss without this kind of labor. Again and again the Lord has shown me that women teachers are just as greatly needed to do the work to which He has appointed them as are men.”—Ms 43a, 1898; MR 330.

“The best ministerial talent should be employed to lead and direct in the teaching of the Bible in our schools. Those chosen for this work need to be thorough Bible students; they should be men who have a deep Christian experience, and their salary should be paid from the tithe.”—[Counsels to Parents, Teachers, and Students](#), 431 (1913).

“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](#) (1900); [Counsels on Stewardship](#), 103.

On December 4, 1904, W. C. White wrote William Covert, president of the Wisconsin Conference:

“In working out this problem in schools that mother was closely connected with, the tithe was only used for the minister connected with the school, who had the chief burden of the Bible instruction, whose special work was the fitting of young people for evangelical work.”

### 4. Needy Mission Fields, Both in America and Overseas

“In some of the larger conferences the tithe may be more than sufficient to sustain the laborers now in the field. But this does not sanction its use for any other purpose. If the conferences were doing

the work that God desires them to do, there would be many more laborers in the field, and the demand for funds would be greatly increased. The conferences should feel a burden for the regions beyond their own borders. There are missions to be sustained in fields where there are no churches and no tithes, and also where the believers are new and the tithe limited. If you have means that is not needed after settling with your ministers in a liberal manner, send the Lord's money to these destitute places.”—Ms 139, 1898; [Manuscript Releases 1:182, 184](#).

“More and more we must come to realize that the means that come into the conference in the tithes and gifts of our people should be used for the support of the work not only in the American cities, but also in foreign fields. Let the means so zealously collected be unselfishly distributed. Those who realize the needs of mission fields will not be tempted to use the tithe for that which is not necessary.”—Ms 11, 1908; [Manuscript Releases 1:192](#).

### **5. Publishing Department Directors**

W. C. White wrote W. S. Lowry on May 10, 1912:

“In many conferences in past years the question has arisen as to whether it was lawful and expedient to pay the State canvassing agent from the tithe. This matter has been discussed in Union and in General Conference councils, and our brethren feel clear in supporting the State agent from the tithe because the books are very effective preachers. Whenever this question has been brought to Mother, she has given her approval of the plan generally adopted by our people.”

### **6. Medical Missionaries (Minister-Physicians)**

“Some, who do not see the advantage of educating the youth to be physicians both of the mind and of the body, say that the tithe should not be used to support medical missionaries, who devote their time to treating the sick. In response to such statements as these, I am instructed to say that the mind must not become so narrowed down that it cannot take in the truth of the situation. A minister of the gospel, who is also a medical missionary, who can

cure physical ailments, is a much more efficient worker than one who cannot do this. His work as a minister of the gospel is much more complete.”—[Medical Ministry, 245](#).

## **7. Retirement Benefits for Ministers and Their Families**

“Many workers have gone into the grave heartbroken, because they had grown old, and could see that they were looked upon as a burden. But had they been retained in the work, and given an easy place, with a whole or part of their wages, they might have accomplished much good. During their term of labor, these men have done double labor. They felt so heavy a burden for souls that they had no desire to be relieved of overwork. The heavy burdens borne shortened their lives. The widows of these ministers are never to be forgotten, but should, if necessary, be paid from the tithe.”—Ms 82, 1904; [Manuscript Releases 1:189](#).

On February 24, 1911, E. R. Palmer wrote Ellen White describing the details of the newly adopted sustentation plan. He stated, “Each of our conferences contributes five percent of its tithes to the Sustentation Fund.”

Ellen White responded:

“I was pleased to receive a letter from you, as one who has been appointed to act a part in the distribution of the sustentation fund.... It is right that sure plans be laid for the support of our aged workers, or the younger workers who are suffering because of overwork.”—[Letter 10, 1911](#); MR 193.

[20]

## **8. A Partial Salary for Some Literature Evangelists**

According to W. C. White, some colporteurs were provided a partial salary in Australia while Sister White was there. On June 11, 1902, he wrote the publishing director of the Lake Union Conference:

“I see no light whatever in any wholesale move for placing canvassers on the payroll, and taking their commissions. I have studied the proposition many times,

and I see nothing in it but financial ruin to the conference, and demoralization to the canvassers.

“There are many places, however, where our canvassers ought to be, but which are too difficult to work; and I believe it would be greatly to the advantage of our work if faithful men and women were selected to go into our cities and other fields that are especially difficult, with the promise of two to three dollars per week to assist them in their living expenses during those times in their work when their commissions do not give them ample support. I have seen this plan followed with excellent results, and I believe in it most heartily.

“In the Australian Colonies we could not afford to support Bible workers on the old-fashioned plan; but we secured as many colporteurs as we could get to sell the *Bible Echo*, the *Health Journal*, and our smaller books, in the large cities, and we paid these workers from two to two and a half dollars a week each from the conference tithe to assist them in their expenses. I believe that it will be necessary to follow a plan similar to this in many difficult fields.”—W. C. White to J. B. Blosser, June 11, 1902.

While we do not have a statement from Ellen White endorsing this use of tithe funds, it seems reasonable to conclude that she was in agreement with the plan, for it was in effect in Australia while she was there. The fact that W. C. White defended the plan would also seem to indicate that Ellen White approved of it.



## Chapter 2—Tithe Usages in Unusual Situations

### 1. Houses of Worship, in Exceptional Cases

“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.”—Ms 24, 1897; [Manuscript Releases 1:191](#).

“All here [Petoskey, Michigan] are poor, scarcely able to take care of themselves. Now the request I have to make is for the conference to buy this little meetinghouse. We want you all to consent to this, and the conference may own it until the church here increases in numbers and can buy it.”—[Letter 96, 1890](#), to O. A. Olsen, General Conference president.

### 2. The Clerk and Treasurer of Large Churches

C. F. McVagh, president of the Southern Union Conference, wrote W. C. White on October 24, 1912:

“Brethren Nicola, Hart, and others of the older brethren tell me that they distinctly remember that years ago Sister White said that the tithe collector and clerk of the Battle Creek church should be paid out of the tithe, and up to the time of the Haughey administration, I guess it is a fact that the Battle Creek church paid its clerk and treasurer out of the tithe, and then turned the balance over to the conference.”

In responding, W. C. White said his recollections were the same:

“My memory of the matter is in full harmony with the statements of Brother Nicola, Hart, and others. In the olden days, when the Battle Creek church was growing, it was found that unless the work of collecting the

[21]

tithe was followed up regularly that the amount received was very much less than if the matter were followed up in a businesslike way by a collector who made the work his regular duty. We also found that this work demanded more time than it was right for us to ask any one, two, or three of the deacons to give to the matter, and it was thought by the church council that it would be good policy, and for the best interests of the tithe payers, and for the best interests of the conference, to have a good collector chosen and employed and paid a reasonable amount for his time.

“This plan, with the reasons therefore, was placed before Father <sup>1</sup> and Mother, and received their hearty approval. I cannot name the time or the place, nor can I repeat the words, but I am very positive that Mother gave her hearty approval to this plan, and it seems to me that the wisdom of the plan can be clearly discerned from the business standpoint, and that it should be maintained even though we may not find a written testimony bearing upon the subject.

“In years past there was no effort made to conceal from other churches the fact that Battle Creek managed its affairs in this way. Our brethren largely recognized that different methods must be followed in churches of different circumstances. I am glad to tell you that the St. Helena Sanitarium church employs a faithful tithe collector and pays for actual service done from the tithe. Should this plan be discontinued, I think the conference would lose from five to ten times as much as it paid to the collector. But we do not find that our smaller churches need to follow this plan or that they are brought into perplexity because this plan is followed in our very large churches.”—W. C. White to C. F. McVagh, October 31, 1912.

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<sup>1</sup>James White died in 1881, so this was a very early practice in Battle Creek. The fact that the St. Helena Sanitarium church was paying its “tithe collector” in 1912 would seem to indicate Ellen White’s continued approval of the plan.

### 3. Medical Missionary Work, to a Very Limited Degree

On May 4, 1898, the General Conference Committee authorized a tithe-for-tithe exchange with Dr. Kellogg. Concerning this special fund, Dr. John Harvey Kellogg wrote Ellen White on March 17, 1901:

“Tithe which is paid by our sanitarium workers is all paid into the conference treasury just the same as other tithes, every cent of it. But at our request, and with your approval, an equal sum is appropriated to be used in carrying forward the missionary work connected with the sanitarium. This is the way the matter has always been conducted and I have never asked for anything else.”

Ellen White apparently approved of Dr. Kellogg’s use of tithe funds for medical missionary purposes, for three years earlier she had written to our leading brethren:

“Why, I ask you, have not special efforts been made to employ medical missionary workers in our churches? Dr. Kellogg will make some moves that I would feel sorry to have him feel compelled to make. He says if no means is allowed to carry the message by medical missionary laborers into the churches, he shall separate the tithe that is paid into the conference, to sustain the medical missionary work. You should come to an understanding and work harmoniously. For him to separate the tithe from the treasury would be a necessity I greatly dread. If this money in tithe is paid by the workers into the treasury, why, I ask, should not that amount be apportioned to the carrying forward of the medical missionary work?”—[Letter 51a, 1898](#).

[22]

“If no help is given by the presidents of our conferences and ministers to those engaged in our work, Dr. Kellogg will no longer pay in the tithe from the workers at the sanitarium. They will

appropriate this to carrying forward the work that is in harmony with the light of God's Word....

“When the Lord moves upon the churches, bidding them do a certain work, and they refuse to do that work, and someone consents to reach to the very depths of human woe and misery, God's blessing will rest upon him.”—[Letter 51, 1898](#).

Ellen White cautioned that this type of work, while important, should not absorb all the energies of the church. She queried,

“If we should all engage in the work that Dr. Kellogg has been doing for the lowest class of people, what would become of the work that is to be done in the places where the third angel's message, the truth upon the Sabbath and the second coming of our Lord, has never been proclaimed?”—[Letter 18, 1900](#).

## **Chapter 3—Inappropriate Use of the Tithe**

Ellen White also identified certain purposes for which the tithe was not to be employed. These included the following:

### **1. Care of the Poor, the Sick, and the Aged**

“Through circumstances some will become poor. It may be that they were not careful, that they did not know how to manage. Others through sickness or misfortune are poor. Whatever is the reason, they are in need, and to help them is an important line of home missionary work. These unfortunate, needy ones should not be sent away from home to be cared for. Let each church feel its responsibility to have a special interest in the feeble and the aged. One or two among them can certainly be taken care of. The tithe should not be appropriated for this work.”—Ms 43, 1900; MR 177.

“The tithe is set apart for a special use. It is not to be regarded as a poor fund.”—[Counsels on Stewardship, 103](#).

### **2. The Education of Needy Students**

“Now, in regard to educating students in our schools. It is a good idea; it will have to be done; but God forbid that in the place of practicing self-denial and self-sacrifice our individual selves, to do this work, we should subtract from the Lord’s portion, specifically reserved to sustain the ministers in active labor in the field....

“All these things are to be done, as you propose, to help students to obtain an education, but I ask you, Shall we not all act in this matter unselfishly, and create a fund, and keep it to draw upon on such occasions? When you see a young man or a young woman who are promising subjects, advance or loan the sum needed, with the idea that it is a loan, not a gift. It would be better to have it thus. Then when it is returned, it can be used to educate others. But this money is not to be taken from the tithe, but from a separate fund

secured for that purpose.”—[Letter 40, 1897](#); [Manuscript Releases 1:193](#).

### 3. School Purposes and Colporteur Support

[23] “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.... Provision is to be made for these other lines of work. They are to be sustained, but not from the tithe.”—[Testimonies for the Church 9:248-250](#) (1909).

### 4. Church Expense

“I was shown that it is wrong to use the tithe for defraying the incidental expenses of the church.... You are robbing God every time that you put your hands into the treasury for funds to meet the running expenses of the church.”<sup>2</sup> —[Counsels on Stewardship, 103](#).

“His people today are to remember that the house of worship is the Lord’s property and that it is to be scrupulously cared for. But the funds for this work are not to come from the tithe.” [Testimonies for the Church 9:248](#) (1909).

### 5. Church or Institutional Buildings

A church seating 1,500 people was erected in Oakland, California, in the 1880s. Total cost, including land and furnishings, was \$36,000. A decade later indebtedness on the building had been reduced to \$12,400, but for various reasons the members were having great difficulty in making the mortgage payments. On February 1, 1897, C. H. Jones wrote Ellen White:

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<sup>2</sup>After reading this message from Ellen White, the Battle Creek church voted on January 16, 1897, “that the church discontinue the practice of paying the current expenses of the church and Tabernacle out of the tithe.” (Published in [Special Testimony to Battle Creek Church, 10](#).)

“We are in an emergency. There is great danger, unless this debt is lifted, that the church will be allowed to go by default, and the mortgage foreclosed....

“Would it be wrong, Sister White, under the circumstances, for the Oakland church to retain a portion of its tithe for a time, in order to liquidate the indebtedness—simply taking it as a loan to be paid back to the conference as soon as possible?

“If it is wrong, we do not want to do it; if it is right, it will be a great relief to the church.”

Responding in a general way, Ellen White declared:

“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.”—Ms 24, 1897; [Manuscript Releases 1:191](#).

Then, in a letter to Jones under date of May 27, she more directly answered his question when she stated:

“Every soul who is honored in being a steward of God is to carefully guard the tithe money. This is sacred means. The Lord will not sanction your borrowing this money for any other work. It will create evils you cannot now discern. It is not to be meddled with by the Oakland church, for there are missions to be sustained in other fields, where there are no churches and no tithes.”—[Letter 81, 1897; Manuscript Releases 1:185](#).

In 1895-1896 the Boulder Sanitarium was erected at a cost of about \$80,000. Of this amount, \$60,000 was supplied from General Conference funds, which were basically tithe funds. Ellen White objected to this means of financing the construction costs of the institution. On June 19, 1899, she wrote:

“The question has been asked me by letter, Have you any light for us in regard to the Boulder Sanitarium?

... The light which the Lord has been pleased to give me is that it was not right to build this sanitarium upon funds supplied by the General Conference.”—[Letter 93, 1899](#).



## Chapter 4—Considerations and Conclusions

[24]

Ellen White states that the tithe should be used for “one purpose—to sustain the ministers,” and that it is to be devoted “solely to support the ministry of the gospel.” These expressions would seem to indicate that tithe funds should be reserved exclusively to pay the salaries of pastors and evangelists. However, it is evident that Ellen White did not interpret her own writings in such a limited way.

As legitimate recipients of tithe funds she included publishing department directors, minister-physicians, Dr. Kellogg’s medical missionaries, a church treasurer and clerk, and, apparently, literature evangelists with especially difficult territorial assignments.

Ellen White’s rather broad understanding of the question of tithe usage is further underscored by her willingness to make exceptions to the rules under certain circumstances. As noted, she agreed that, in cases of dire poverty, tithe funds could be used to secure houses of worship. True, this was an exceptional—not a regular—use of the tithe, but it did, in fact, receive Ellen White’s endorsement.

On the other hand, Ellen White named several causes for which tithe money was not to be appropriated. In specifying that the tithe should not be used for church expense, care for the destitute, colporteur salaries, or school purposes, she was not labeling these causes as undeserving. Rather, if the tithe should be used for these and other similar, good programs, there would not be enough money left to support the gospel ministry.

The basic rationale for giving top priority to the gospel ministry in the use of tithe funds must be that pastors, evangelists, and conference administrators have no other adequate source of income available for their support. This is also true of other conference office personnel, such as secretaries, accountants, custodians, etc. Colporteurs, teachers, medical institution workers, and publishing house employees all generate an income from their labors. This is not true of ministers or conference office personnel. Hence, if the

tithe is diverted to other enterprises, the gospel ministry will suffer and, in consequence, the church as a whole will suffer as well.

Question may be raised as to why Ellen White approved of paying the Battle Creek church “tithe collector” (treasurer) from the tithe when he was not a minister and was not engaged in ministerial work. The answer probably lies in the fact that his work led to a much larger tithe income for the conference, even after his salary was paid, than would have been the case had he not been so employed.

Question may also be raised as to why Ellen White urged local congregations to meet their operating expenses (utilities, maintenance, office supplies, etc.) from free will offerings, while she did not give similar counsel concerning conference office expenses. In other words, if it is proper to pay the electric bill in the conference office from tithe funds, why not pay the local church’s electric bill from the tithe also?

[25] The answer to this question may be that conference office expenses are incurred in order to provide a support center for the conference leaders. These expenses become part of the ministerial function. On the other hand, the same expenses in a local church provide a support center for the laity and are not exclusively connected with the work of the pastor.

There is still one other matter that deserves attention. A practice occasionally encountered over the years is that of a few church members assigning their tithe to projects of their own choice. Ellen White opposed this procedure. She stated:

“Let none feel at liberty to retain their tithe, to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord’s work....

“If our churches will take their stand upon the Lord’s Word and be faithful paying their tithe into His treasury, more laborers will be encouraged to take up ministerial work. More men would give themselves to the ministry were they not told of the depleted treasury.”—[Testimonies for the Church 9:247, 249](#).

The “treasury,” in Ellen White’s view, was the conference. She was pleased that Dr. Kellogg was paying all the sanitarium workers’ tithe “into the conference” (see p. 23), and she revealed great distress at the thought that this plan might be discontinued. “For him to separate the tithe from the treasury,” she wrote, “would be a necessity I greatly dread” ([Letter 51a, 1898](#)).

In Ellen White’s view, then, the various conferences should bear the responsibility of authorizing the expenditure of tithe funds. And this should be done through representative groups of church leaders who form our local, union, and general conference committees. Ellen White objected strongly to the “kingly power” exerted by a few men who controlled all General Conference funds through the 1890s. At the General Conference session in 1901, she admonished the delegates:

“It is not in His [God’s] order that two or three men shall plan for the whole conference, and decide how the tithe shall be used, as though the tithe were a fund of their own.”—1901 [The General Conference Bulletin, 83](#).

If the various conferences are to decide how tithe funds should be used, some may wonder why Ellen White at times appropriated her tithe to causes of her own choice. The answer to this question is given by Arthur L. White in *The Early Elmshaven Years*, 389-397.

A fair consideration of the complete spectrum of Ellen White’s comments on this subject leads to the following summary of principles to be applied in the appropriation of tithe funds:

1. The tithe is the Lord’s and should be returned to the storehouse, the conference treasury, through the member’s home church.

2. Gospel ministers and Bible instructors should have first call on the tithe, and they should be remunerated adequately (pp. 17, 18, Sections 1, 2).

3. The conference should share the tithe with the world church (p. 18, Section 4).

4. Church members should give offerings for the operating expenses of the local church (pp. 20, 21, 22, Sections 1, 2, 4).

5. Some aspects of the gospel, even though they are important, should not be supported from tithe, as other sources of funding are available for them (p. 22, Section 3).

6. Exceptions to these principles may be made only in cases of dire poverty or under extraordinarily unusual circumstances (See *C. Tithe Usages in Unusual Situations*).

*June 1, 1986*

*Revised February, 1990*

# **Ellen G. White and the Tithe**

[26]

by Arthur L. White

This paper constitutes a brief historical review of the unique position of Mrs. White in regard to certain special situations relating to the tithe.

## Introduction

Before Sabbathkeeping Adventists had organized churches and conferences, and before we had chosen the name “Seventh-day Adventists,” the believers came to see the binding claims of the tithing system presented so clearly in the Scriptures. Under the general term “systematic benevolence” they adopted early in 1859 a tithe plan which was figured on the basis of property. It was estimated that one’s property should yield an income of ten percent a year—this was the increase. A tithe would be one tenth of this, or one percent a year of total property valuation. <sup>3</sup>

As *Testimony* No. 5 came from the press in June 1859, it bore the assurance that “the plan of systematic benevolence is pleasing to God.” Ellen White told of how in vision she “was pointed back to the days of the apostles, and saw that God laid the plan by the descent of His Holy Spirit, and that by the gift of prophecy He counseled His people in regard to a system of benevolence.

“All were to share in this work of imparting of their carnal things to those who ministered unto them in spiritual things.”—[Testimonies for the Church 1:190](#).

There was a good response to the plan. And for nearly twenty years there was little or no change in the plan of “systematic benevolence.” Then in 1878 workers and church members came to see that there was a defect in figuring the tithe on the basis of property holdings and that “by the Bible plan, one dollar of every ten earned is secured to the Lord’s cause,” and that to pay a proper tithe called for “a tithe of all our income.” (See *Systematic Benevolence; or the Bible Plan of Supporting the Ministry*. 1878.)

From the inception of tithing among us, certain principles stood out in bold relief:

*1. The tithe is to be used for the support of the ministry.*

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<sup>3</sup>We propose that the friends give a tithe, or tenth of their income, estimating their income at ten percent of what they possess.”—James White in *Good Samaritan*, January, 1861.

This thought is embodied in the initial Spirit of Prophecy statement just quoted above in the reference to “those who ministered” “in spiritual things.” It is a thread running through all the counsel touching on the tithe given over a period of fifty years, as in such typical statements:

“The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work.”—[Gospel Workers, 226](#).

“It [the tithe] is to be devoted solely to support the ministry of the gospel.”—[Counsels on Stewardship, 81](#).

“Let the work no longer be hedged up because the tithe has been diverted into various channels other than the one to which the Lord has said it should go. Provision is to be made for these other lines of work. They are to be sustained, but not from the tithe. God has not changed; the tithe is still to be used for the support of the ministry.”—[Testimonies for the Church 9:250](#).

[27]

*2. The tithe is to be brought into the “storehouse” and from there is to be dispersed.*

“It is part of the minister’s work to teach those who accept the truth through his efforts to bring the tithe to the storehouse as an acknowledgement of their dependence upon God.”—[Gospel Workers, 370](#).

“He [God] claims the tithe as His own, and it should ever be regarded as a sacred reserve, to be placed in His treasury and held sacred for His service as He has appointed.”—[Testimonies for the Church 9:247, 248](#).

*3. Unlike his responsibility in the matter of freewill offerings, the tithepayer has no discretion as to the place where his tithe should be paid.*

“That portion that God has reserved for Himself is not to be diverted to any other purpose than that which He has specified. Let none feel at liberty to retain their

tithe, to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord's work."—[Testimonies for the Church 9:247](#).

"A very plain, definite message has been given to me for our people. I am bidden to tell them that they are making a mistake in applying the tithe to various objects which, though good in themselves, are not the object to which the Lord has said that the tithe should be applied. Those who make this use of the tithe are departing from the Lord's arrangement. God will judge for these things."—[Testimonies for the Church 9:248](#).

"Some have been dissatisfied and have said: 'I will not longer pay my tithe, for I have no confidence in the way things are managed at the heart of the work.'

"But will you rob God because you think the management of the work is not right? Make your complaint, plainly and openly, in the right spirit, to the proper ones. Send in your petitions for things to be adjusted and set in order, but do not withdraw from the work of God and prove unfaithful because others are not doing right."—[Testimonies for the Church 9:249](#).

#### *4. God has had one plan for all dispensations.*

"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. A neglect or postponement of this duty will provoke the divine displeasure. If all professed Christians would faithfully bring their tithes to God, His treasury would be full."—[The Review and Herald, May 16, 1882](#).



## Chapter 1—Mrs. White and the Payment of the Tithe

Nothing is plainer in the E. G. White writings than the clear instruction concerning the faithful payment of the tithe and the fact that it is reserved for the support of the ministry.

There are a few individuals who use the E. G. White writings and their knowledge of certain special situations in a strange manner. They attempt to circumvent the clear, plain counsels which have guided the church in the matter of handling the tithe, and aim to lead others to assume the responsibility of handling their tithe on their own responsibility. We feel duty-bound to point out a gross distortion of E. G. White teaching. As we do this, it will become clear that there is no justification for certain conclusions drawn and expounded by these detractors. [28]

First we should establish Mrs. White's personal relationship to the obligation of the tithe and the manner in which she paid her tithe. Let her speak, as she did in 1890 in a statement published in an early pamphlet: "I pay my tithes gladly and freely, saying as did David, 'Of thine own have we given thee.'"

Lest some argue that this statement does not indicate that Mrs. White paid her tithes in the regular way into the conference treasury, we give here the fuller setting:

"You who have been withholding your means from the cause of God, read the book of Malachi, and see what is spoken there in regard to tithes and offerings. Cannot you see that it is not best under any circumstances to withhold your tithes and offerings because you are not in harmony with everything your brethren do? The tithes and offerings are not the property of any man, but are to be used in doing a certain work for God. Unworthy ministers may receive some of the means thus raised, but dare anyone, because of this, withhold

from the treasury and brave the curse of God? I dare not. I pay my tithes gladly and freely, saying, as did David, ‘Of Thine own have we given Thee.’

“A selfish withholding from God will tend to poverty in our own souls. Act your part, my brethren and sisters. God loves you, and He stands at the helm. If the conference business is not managed according to the order of the Lord, that is the sin of the erring ones. The Lord will not hold you responsible for it, if you do what you can to correct the evil. But do not commit sin yourselves by withholding from God His own property. ‘Cursed be he that doeth the work of the Lord negligently,’ or deceitfully. When persons declare that they will not pay their tithes because the means are not used as they think they ought to be, will the elder of the church or the minister sympathize with the sinners? Will he aid the enemy in his work? Or will he, as a wise man, endowed with knowledge, go to work to correct the vile, and thus remove the stumbling-block? But, brethren do not be unfaithful in your lot. Stand in your place. Do not, by your neglect of duty, increase our financial difficulties.”—*Special Testimonies, Series A, No. 1*, pp. 27, 28 (Aug. 10 1890).

## Chapter 2—The Special Work of Ellen G. White

Seventh-day Adventists accept that Mrs. White was called to a special work—that of serving as a prophet. But her work was broader than this. She says:

“My commission embraces the work of a prophet, but it does not end there. It embraces much more than the minds of those who have been sowing seeds of unbelief can comprehend.”—[Selected Messages 1:36](#).

In an article in the *Review and Herald*, the same year she penned the words quoted above, Ellen White outlined in considerable detail the broad work to which she was called. The account is found in [Selected Messages 1:33, 34](#). We quote one item:

“I was charged not to neglect or pass by those who were being wronged.... If I see those in positions of trust neglecting aged ministers, I am to present the matter to those whose duty it is to care for them. Ministers who have faithfully done their work are not to be forgotten or neglected when they have become feeble in health.<sup>4</sup> Our conferences are not to disregard the needs of those who have borne the burdens of the work.”

[29]

This placed a heavy burden on Ellen White. As a denominational worker, she knew from experience what it meant to face illness in the family with no provision for financial assistance. She knew what it meant when James White, while serving as president of the General Conference, was stricken with paralysis and she had to pull up the carpets from the floor, the rag rugs of her own making, and sell them, as well as the furniture, to secure means for the care of her husband.

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<sup>4</sup>The retirement plan which makes provision for aged or incapacitated workers was not in effect until 1911. not to disregard the needs of those who have borne the burdens of the work.”

So the instruction that in a special manner she was to watch out for ministers who might be in need was significant to her.

And not only was she to be alert to the needs of faithful workers, but her attention was often called through vision to the cases of ministers or their families who were being neglected. In many cases she gave financial assistance from her own income, or from funds in her control, for at times her personal resources were inadequate. Her son, Elder W. C. White, wrote of this experience, making reference to her request that certain neglected workers be given assistance from her income:

“When we pleaded with her that her income was all consumed in the work of preparing her books for publication, she said, in effect:

“‘The Lord has shown me that the experience which your father and I have passed through in poverty and deprivation, in the early days of our work, has given to me a keen appreciation and sympathy for others who are passing through similar experiences of want and suffering. And where I see workers in this cause that have been true and loyal to the work, who are left to suffer, it is my duty to speak in their behalf. If this does not move the brethren to help them, then I must help them, even if I am obliged to use a portion of my tithe in doing so.’

“In harmony with this, Mother has many, many times made request of our conference officers to give consideration to the necessities of humble but faithful workers whose needs were by some means overlooked.

“In many instances her requests have been responded to, and the needed help given. But in some cases the lack of funds and the absence of appreciation of the worthiness and the necessities have left the needy workers without help, and have left her to face the burden. Then she has said to me or to the bookkeeper, ‘Send help as soon as you can, and if necessary take it from my tithe.’ In many cases we found it possible to

respond to her requests by gifts from her personal funds, and in some cases a portion of her tithe has been used.

“These experiences relate mostly to the years we were in Europe and Australia, and to the years 1900 to 1906, in behalf of the work in the Southern States.

“During the greater part of the time since my connection with Mother’s business in 1881, a full tithe has been paid on her salary to church or conference treasurers. Instead of paying tithe on the increase from her books, there has been set apart an amount greater than a tithe from which she has made appropriations from time to time in accordance with the instruction mentioned above.

“In view of the extraordinary and exceptional responsibilities placed upon her as a messenger of God having special light and special responsibility in behalf of the needy and the oppressed, she says she has been given special and exceptional authority regarding the use of her tithe. This authority she has used in a limited way as seemed to be for the best interests of the cause.”—W. C. White in a statement, “Regarding the Use of the Tithe.”

## Chapter 3—The E. G. White Letter Concerning the Tithe

On January 22, 1905, Mrs. White wrote a letter to the president of a local conference in which she sounded certain cautions and referred to the experience just recounted. It has been quite widely published by those who would make inroads on the sacredness of the handling of the tithe. Some set it forth as an exhibit to give seeming justification to their course of action. Before we present the letter we will give the historical background.

The work of the denomination began relatively late and grew slowly in the southern part of the United States. This was particularly so among the blacks. The South of a century ago was backward, and in general on a low economic level. Even when the church did make a beginning, it was scattered and small, and it was with great difficulty that it was maintained financially. Long before the Southern Union Conference was organized, a work was begun among the blacks by several workers who went at their own expense into the South. This was recognized by the church and when the Southern Missionary Society was formed to foster this endeavor in the South, it was fully recognized and is found listed in the *Seventh-day Adventist Yearbook* as one of the organizations of the denomination.

The greater part of the work of the Southern Missionary Society was the starting and maintenance of mission schools, but it was also carrying forward other lines of evangelism and was supporting several ordained ministers. For a time the Society received a small appropriation from the conference, but this amount, though greatly appreciated by the officers of the Society, was a very small gift compared with the magnitude of the work. They felt distressed over the fact that a neglected people, in a destitute field, were being deprived of the gospel message because their need and their helplessness were not understood.

While visiting in the State of Colorado in the latter part of 1904, an agent of the Southern Missionary Society received from one

church a gift of about \$400 to assist in the work of the Society. These funds came in response to his appeal for help in evangelizing the South. Some of the money was tithe. Elder W. C. White, who was familiar with the details of this circumstance, writes of this:

“When the agent of the Southern Missionary Society asked the members of this Colorado church for a donation, they manifested a willingness to give, and some of them said that they were paying a large tithe, and some were not wholly pleased with the way in which it was used. Compared with the population of the State, the conference was strong and it had a good income. Therefore, some said, let us send some of our tithe to be used in the good work for the neglected colored people in the Southern States.

“Then the officers of the church and the agent of the Society did in an irregular way what has since become very popular as a wise and unselfish policy when done in an orderly and regular way. They transferred a portion of the tithe of a well-to-do conference to a very destitute and needy mission field.

“The officers of the Southern Missionary Society did not use this money to pay their own wages. They did not use it in any way for their personal benefit. Neither did they pay it to the support of men whom the conferences in the South thought to be unfitted or unworthy. Neither was it paid to men who were carrying on an unauthorized work of their own devising.

“The money was placed in the treasury of the Southern Missionary Society and was paid out in a regular and economical way to approved laborers who were engaged in regular denominational work.

“But the action was irregular on the part of the agent who received the money, and the church that paid it to him. By the officers of the Colorado Conference this action was considered to be not only irregular but wrong and censurable. They thought that they needed the money for home use, and they felt that the action

of the officers of the Southern Missionary Society was worthy of public condemnation and censure and that the money should be returned.

“The officers of the Society were in trouble. They had used the money quickly in paying the wages of preachers, and their income was greatly below their needs. Moreover, they felt that a public denouncement would tend to diminish the small income that they were then receiving. Their trouble became known to Sister White, and from Mountain View she wrote a letter to the conference president, dated January 22, 1905.”

Here is her letter. Note carefully its wording:

“My brother, I wish to say to you, Be careful how you move. You are not moving wisely. The least you have to speak about the tithe that has been appropriated to the most needy and the most discouraging field in the world, the more sensible you will be.

“It has been presented to me for years that my tithe was to be appropriated by myself to aid the white and colored ministers who were neglected and did not receive sufficient properly to support their families. When my attention was called to aged ministers, white or black, it was my special duty to investigate into their necessities and supply their needs. This was to be my special work, and I have done this in a number of cases. No man should give notoriety to the fact that in special cases the tithe is used in that way.

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

“I have myself appropriated my tithe to the most needy cases brought to my notice. I have been instructed



to do this; and as the money is not withheld from the Lord's treasury, it is not a matter that should be commented upon, for it will necessitate my making known these matters, which I do not desire to do, because it is not best.

“Some cases have been kept before me for years, and I have supplied their needs from the tithe, as God has instructed me to do. And if any person shall say to me, Sister White, will you appropriate my tithe where you know it is most needed, I shall say Yes, I will; and I have done so. I commend those sisters who have placed their tithe where it is most needed to help to do a work that is being left undone. If this matter is given publicity, it will create a knowledge which would better be left as it is. I do not care to give publicity to this work which the Lord has appointed me to do, and others to do.

“I send this matter to you so that you shall not make a mistake. Circumstances alter cases. I would not advise that anyone should make a practice of gathering up tithe money. But for years there have now and then been persons who have lost confidence in the appropriation of the tithe, who have placed their tithe in my hands and said that if I did not take it they would themselves appropriate it to the families of the most needy ministers they could find. I have taken the money, given a receipt for it, and told them how it was appropriated.

[32]

“I write this to you so that you shall keep cool and not become stirred up and give publicity to this matter, lest many more shall follow their example.”—[Letter 267, 1905](#).

As Mrs. White speaks of the use of the tithe in this particular case, and in other cases, it is always in the setting of money which was to be used for the support of our ministers. Any tithe money she handled was used as tithe money should be used.

In the letter under discussion she says, “I would not advise that anyone should make a practice of gathering up tithe money.”

She also says, “As the money is not withheld from the Lord’s treasury, it is not a matter that should be commented upon.”

And regarding the field to which it was transferred, she says, “That field has been and is still being robbed of the means that should come to the workers in that field.”

Sister White, then, at a time when there was inadequate provision for these ordained ministers, was authorized to meet these necessities even to the use of her tithe. But this does not in any degree open the way for church members or ministers to bestow their tithe wherever they see fit. It is very clear that this extraordinary experience does not authorize any laborer to gather up tithe money and appropriate it to his own use or to the use of his associates. Neither does it give license for anyone to invite our people to give their tithe to them for some very needy missionary enterprise.

There is not one phrase or sentence in this letter which would neutralize or countermand the clear and full instruction concerning paying tithe or its use. When all the facts are before us it can easily be seen that any such use of the letter is a misuse.

## Chapter 4—The Tithe That Was Entrusted to Mrs. White

In the letter to the conference president, quoted above, Mrs. White, on the basis of the special instruction God had given to her, stated that “If there are any persons that shall say to me, ‘Sister White, will you appropriate my tithe where you know it is the most needed,’ I should say, ‘I will do this,’ and I have done it ... I have taken the money, given a receipt for it, and reported how it was appropriated.” She did not make a practice of gathering up tithe funds; she never requested that tithe be placed in her hands.

There was a veteran colporteur who at times sent a portion of his tithe to Mrs. White to be used properly in the Lord’s work. How she handled such tithe is reflected in a letter she wrote to our workers in the South, in which she explained the source of some \$500, which she was hastening on to them in response to an urgent need made known to her. She related how a large part of this was money given by the general public as she made an appeal at a large gathering. A part of it was tithe money placed in her hands by this colporteur. Of this portion she wrote:

“I have \$75 from Brother R, tithe money, and we thought that it would be best to send it along to the Southern field to help colored ministers.... I want it specially applied to the colored ministers to help them in their salaries.”—[Letter 262, 1902](#).

[33]

But writing to this man at another time, she revealed not only her course of action but her attitude toward such matters, urging confidence in his brethren and the regular manner of handling the tithe:

“You ask if I will accept tithe from you and use it in the cause of God where most needed. In reply I will say

that I shall not refuse to do this, but at the same time I will tell you that there is a better way. It is better to put confidence in the ministers of the conference where you live, and in the officers of the church where you worship. Draw nigh to your brethren. Love them with a true heart fervently, and encourage them to bear their responsibilities faithfully in the fear of God. ‘Be thou an example of the believers, in word, in conversation, in charity, in spirit, in faith, in purity.’”—[Letter 96, 1911](#).

Great changes have come into our work since the days when Mrs. White made use of tithe funds entrusted to her.

The Retirement Fund has been established, and through this blessed agency money is wisely distributed to workers who were formerly neglected.

Furthermore, plans have been adopted by which tithe is sent out of the conferences that are strong for the support of the work in conferences and missions that are needy.

Much will be found in the *Testimonies for the Church* regarding tithe paying and systematic benevolence, but nothing to sustain the idea that it is right for ministers or other workers, either authorized or self-appointed, to receive and use the tithe to support themselves in independent work.

Surely no honest-hearted person will find in these experiences a justification for the withholding of tithe funds, or for appropriating them as he thinks best. Unless he can qualify as one to whom God has through special instruction guided a course divergent from that so clearly set forth in the many E. G. White published counsels, is he not duty-bound to adhere to those counsels?

### **Responsibility Concerning the Tithe Confused With Personal Responsibility in the Matter of Freewill Offerings**

In several instances in privately-issued publications reproducing the letter written by Mrs. White to the conference president in 1905, other exhibits are presented which would seem to lend support to the idea that in the matter of the tithe each individual is alone responsible to God and is to seek the counsel of no man. Short

quotations removed from their setting and placed in proximity to statements relating to the tithe would seem to countermand the clear counsels which appear in the E. G. White books.

It should be noted that the principal exhibit is taken from a document not generally accessible today. Here is the quotation as it has been privately published in several tracts:

“The Lord has made us individually His stewards. We each hold a solemn responsibility to invest our means ourselves. God does not lay upon you the burden of asking the conference, or any council of men, whether you shall use your means as you see fit to advance the work of God.”—[Special Instruction Relating to the Review and Herald Office, and The Work in Battle Creek, 41, 42.](#)

In these two sentences—actually quite widely separated in the original tract—no mention is made of the tithe. In these sentences Mrs. White is not writing about the tithe. Nor is she writing about our regular offerings. The statements concern the responsibility of the author of literary productions in the stewardship of his royalties from his published work. The setting is the same as that of the article entitled “The Author,” found in [Testimonies for the Church 7:176-180](#).

[34]

Perhaps we should review briefly the historical backgrounds. Most authors receive remuneration for their literary work from a royalty—a certain percentage of the sale price of each book. When a publisher accepts a manuscript for publication he usually does so on this basis. This plan has been followed in our denomination from its beginning days. There came a time in the mid-1890s when some of our publishing houses reasoned that the organization was in a much better position to know the needs of the cause than the author of a book, and they urged authors to either give their manuscripts to the publishing house or to accept a very modest lump sum payment. Then whatever success might come to the book would in turn benefit the publishing house and not the author.

Ellen White pointed out that this was unjust, and that the author should receive his due royalties. At the same time, she pointed

out to the author that his royalty income was not his to use as he might please, but that he was a steward for God. The Lord had given him special talents, and if the Lord in blessing those talents brought financial benefit to the author, the author was to recognize his stewardship in the use of such funds. Sister White addressed several communications to the brethren on this point, and it is from one of these communications, which appeared in *Special Instruction Relating to the Review and Herald Office and the Work in Battle Creek*, that the parts of three sentences in question are extracted.

On page 38 of this pamphlet, Mrs. White wrote as an introduction:

“I have borne abundant testimony, setting forth the fact that the ability to write a book, is, like every other talent, a gift from God, for which the possessor is accountable to Him. This talent no man can buy or sell without incurring great and dangerous responsibility.”

Then from page 40 and onward we quote in their fuller setting the sentences in question, placing them in italics to identify them. Because the tract is not generally accessible, we quote quite fully:

“It is not our property that is entrusted to us for investment. If it had been, we might claim discretionary power; we might shift the responsibility upon others, and leave our stewardship with others. But this we cannot do, because the Lord is testing us individually. If we act wisely in trading upon our Lord’s goods and multiplying the talents given us, we shall invest this gain for the Master, praying for wisdom that we may be divested of all selfishness, and laboring most earnestly to advance the precious truth in our world.

“Some men or councils may say, That is just what we wish you to do. The Conference Committee will take your capital and will appropriate it for this very object. *The Lord has made us individually His stewards. We each hold a solemn responsibility to invest this means ourselves.* A portion it is right to place in the

treasury to advance the general interests of the work, but the steward of means will not be guiltless before God, unless, so far as he is able to do this, he shall use that means as circumstances shall reveal the necessity. We should be ready to help the suffering, and to set in operation plans to advance the truth in various ways. It is not in the providence of the Conference or any other organization to relieve us of this stewardship. If you lack wisdom, go to God; ask Him for yourself, and then work with an eye single to His glory.

[35]

“By exercising your judgment, by giving where you see there is need in any line of the work, you are putting out your money to the exchangers. If you see in any locality that the truth is gaining a foothold, and there is no place of worship, then do something to meet the necessity. By your own action encourage others to act in building a humble house for the worship of God. Have an interest in the work in all parts of the field.

“While it is not your own property that you are handling, yet you are made responsible for its wise investment, for its use or abuse. *God does not lay upon you the burden of asking the conference or any council of men whether you shall use your means as you see fit to advance the work of God* in destitute towns and cities, and impoverished localities. If the right plan had been followed, so much means would not have been used in some localities, and so little in other places where the banner of truth has not been raised. We are not to merge our individuality of judgment into any institution in our world. We are to look to God for wisdom, as did Daniel.

“Age after age Jesus has been delivering His goods to His church. At the time of the first advent of Christ to our world, the men who composed the Sanhedrin exercised their authority in controlling men according to their will. If men’s wills were always submerged into God’s will, this would be safe, but when men are separated from God, and their own wisdom is made a controlling power, the souls for whom Christ has given

His life to free from the bondage of Satan, are brought under bondage to him in another form.

“Do we individually realize our true position, that as God’s hired servants we are not to bargain away our stewardship, but that before the heavenly universe we are to administer the truth committed to us by God? Our own hearts are to be sanctified, our hands are to have something to impart as occasion demands, of the income that God entrusts to us. The humblest of us have been entrusted with talents, and made agents for God, using our gifts for His name’s glory. It is the duty of everyone to realize his own responsibility, and to see that his talents are turned to advantage as a gift that he must return, having done his best to improve it. He who improves his talents to the best of his ability may present his offering to God as a consecrated gift that will be as fragrant incense before Him, a savor of life unto life.”—[Special Instruction Relating to the Review and Herald Office, and The Work in Battle Creek, 40-43.](#)

The merchant carries a responsibility as a steward for the Lord. He is responsible for the way in which he uses his profits from his business after he has paid a faithful tithe. The farmer is responsible to God for his use of the means the Lord entrusts to him. These were not to transfer to someone else the responsibility of the use of the means which God gave to them, and this was so with the author. It has nothing whatsoever to do with the tithe, but it was dealing with the principle of stewardship in general, and it is a gross misuse of the parts of three sentences to put them together as has been done in several privately published tracts.



## Chapter 5—Another Case of Gross Distortion

[36]

Another case in which Mrs. White’s words relating to freewill gifts are erroneously applied to the tithe is found in some of these privately published tracts in close proximity to the sentences dealt with above. Here is the statement and its supposedly-supporting quotation taken from the *Testimonies*:

“Before the Lord directed Sister White where to pay her tithe, she for a while paid tithe to the Seventh Day Adventist Publishing Association. Later on she could not conscientiously do so for she writes: ‘When means has been pressed upon me, I have refused it, or appropriated it to such charitable objects as the Publishing Association. I shall do so no more.’”—[Testimonies for the Church 1:678](#). (Taken from page 5 of a privately published tract.)

In this statement, penned in 1868, Mrs. White is not speaking of the tithe in any sense. This is made clear by reading the sentences quoted in their context in the full paragraph. It is found to be in the setting of the distressing experience of the mistreatment of Hannah More. Mrs. White declared:

“We see outcasts, widows, orphans, worthy poor, and ministers in want, and many chances to use means to the glory of God, the advancement of His cause, and the relief of suffering saints, and I want means to use for God. The experience of nearly a quarter of a century in extensive traveling, feeling the condition of those who need help, qualifies us to make a judicious use of our Lord’s money. I have bought my own stationery, paid my own postage, and spent much of my life writing for the good of others, and all I have received for this work, which has wearied and worn me terribly, would not pay

a tithe of my postage. *When means has been pressed upon me, I have refused it, or appropriated it to such charitable objects as the Publishing Association. I shall do so no more.* I shall do my duty in labor as ever, but my fears of receiving means to use for the Lord are gone. This case of Sister More has fully aroused me to see the work of Satan in depriving us of means.”—[Testimonies for the Church 1:678, 679](#).

Here Mrs. White points out that when those who had been benefited by her patient toil in writing out what the Lord had revealed to her for them [and they] wished to give her something by way of remuneration, she had refused. Or if it was accepted she did not keep it, but gave it to such organizations as the Publishing Association. Now, as she saw the pressing needs about her, she declared that she would accept such gifts and use the money to help the needy. There is no reference here at all to tithe. The discovery of such use of the Spirit of Prophecy writings should lead all to approach privately published tracts with great caution, and should underscore the absolute necessity of looking up in the full setting every Ellen G. White quotation employed.

But this is not all. Not satisfied with this clear distortion, the author of the privately published tract referred to here, after the brief distorted statement just given, adds:

“Why she could not conscientiously pay her tithe to the publishing of Seventh Day Adventist literature any more is seen better by a testimony given out later on: ‘I feel a terror of soul as I see to what a pass our publishing house has come. The presses in the Lord’s institution have been printing the soul-destroying theories of Romanism and other mysteries of iniquity. This is taking all sacredness from the office. The managers are loading the guns of the enemy and placing them in their hands, to be used against the truth. How does God regard such work? In the books of heaven are written the words: Unfaithful stewardship. Thus God regards the publication of matter which comes from Satan’s

[37]

manufactory—his hellish scientific delusions.’ Mrs. E. G. White in *A Solemn Warning*, read to the Review and Herald Board, in November 1901. Published by the Pacific Press, Oakland, California, 1903.”

We have pointed out that the title is in no sense involved. Mrs. White stated in 1868 that because of the pressing needs of those about her she would use funds given to her, not as a gift to the Publishing House, but to help the destitute.

But the writer of the privately published tract, first removing from its context the 1868 E. G. White statement, “I shall do so no more,” unequivocally declares that the shift in Mrs. White’s liberalities was because of the type of literature published at the Review office, and quotes a 1901 statement in support.

Concerning the objectionable literature published for a brief period in the Review office, we have ample information in [Testimonies for the Church 7:164-168](#). It was not until the early 1890s that this problem arose, a full 25 years after Mrs. White wrote her statement regarding the objectives of her liberalities.

Surely such falsehood and gross distortion of the Spirit of Prophecy writings should alert readers to the true objectives of those who make such use of the precious counsels which mean so much to the church.

To all who really wish to know what Mrs. White has actually taught, we would urge the reading of the Spirit of Prophecy counsels in the E. G. White books themselves rather than in privately issued tracts and mimeographed sheets.

*March 1959.*

*Revised February, 1990*



## Appendix A—The Use of the Tithe

[38]

[Manuscript 82, 1904](#); A basic source of Ellen G. White's [Testimonies for the Church 9:248-251](#) statement.

“Thou shalt command the children of Israel that they bring thee pure olive oil, beaten, for the light, to cause the lamp to burn always.” This was to be a continual offering, that the house of God might be properly supplied with that which was necessary for His service. His people today are to remember that the house of worship is the Lord’s property, and that it is to be scrupulously cared for. But the funds for this work are not to come from the tithe. The tithe is to be used for one purpose—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God.

But there are ministers who have been robbed of their wages. God’s provision for them as not been respected. Those who have charge of our church buildings are to be supplied with the means that is necessary to keep these buildings in good repair. But this money is not to come from the tithe.

A very plain, definite message has been given to me to give to our people. I am bidden to tell them that they are making a mistake in applying the tithe to various objects which, though good in themselves, are not the object to which the Lord has said that the tithe is to be applied. Those who make this use of the tithe are departing from the Lord’s arrangement.

God will judge for these things. One reasons that the tithe may be appropriated to school purposes. Still others would 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 today be in the field one hundred well qualified laborers where now there is but one.

God cannot look upon the present condition of things with approval, but with condemnation. His treasury is deprived of the means that should be used for the support of the gospel ministry in fields nigh and afar off. Those who proclaim the message of truth before great congregations, and who do house-to-house work as well are doing double missionary work, and in no case are their salaries to be cut down.

The use of the tithe must be looked upon as a sacred matter by our people. We must guard strictly against all that is contrary to the message now given.

There is a lack of ministers because ministers have not been encouraged. Some ministers who have been sent to foreign lands, to enter fields never worked before, have been given the instruction, “You must sustain yourselves. We have not the means with which to support you.” This ought not to be, and it would not be if the tithe, with gifts and offerings, was brought into the treasury. When a man enters the ministry, he is to be paid from the tithe enough to sustain his family. He is not to feel that he is a beggar.

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.

The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work. For a long time the Lord has been robbed, because there are those who do not realize that the tithe is God’s reserved portion.

Many ministers are lying in their graves, brought there by sorrow and disappointment, and by the hardship brought upon them because they did not receive sufficient for their labors.

Let us remember that God is a God of justice and equity. There would today be many more ministers in the field, but they are not encouraged to labor. Many workers have gone into the grave heart-broken, because they had grown old and could see that they were looked upon as a burden. But had they been retained in the work, and given an easy place, with a whole or part of their wages, they

might have accomplished much good. During their term of labor these men have done double labor. They felt so heavy a burden for souls that they had no desire to be relieved of overwork. The heavy burdens borne shortened their lives. The widows of these ministers are never to be forgotten, but should, if necessary, be paid from the tithe.

Read carefully the third chapter of Malachi, and see what God says about the tithe. If our churches will take their stand upon the Lord's Word, and be faithful in paying their tithe into His treasury, His laborers will be encouraged to take up ministerial work. More men would give themselves to the ministry were they not told of the depleted treasury. There should be an abundant supply in the Lord's treasury, and there would be if selfish hearts and hands had not 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 go. Provision is to be made for these other lines of work. They are to be sustained; but not from the tithe. God has not changed; the tithe is 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.—Ms 82, 1904.





# **Appendix B—Where should I pay my tithe? Gospel Finance—Pulling Together**

by Frank B. Holbrook

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Conference.

## **Introduction**

Where shall I send my tithe? I no longer have confidence in church leadership. May I give it to anyone who claims to preach ‘the straight testimony’ of the Adventist faith? May I assist self-supporting units with it? In other words, am I free, as a church member, to direct my tithe into any channel I see fit? Can I expect the Lord’s approval of such a course of action?

These are practical questions—and sincere. Unfortunately, they reflect an uncertainty among some of our members over the role and function of the organized world church of Seventh-day Adventists. Since we are a Bible-based church, we believe that Israel’s experience with organization and tithing can provide sound insights to assist modern Adventists in resolving such questions.

## Chapter 1—Old Testament Experience

We begin our survey with Israel's experience in the time of the Judges (1400-1050 B.C.), an epoch of anarchy. "In those days," observed the chronicler, "there was no king in Israel; every man did what was right in his own eyes" ([Judges 21:25](#)).<sup>5</sup> There was little pulling together for the common good.

By contrast, the establishment of a monarchy brought a sense of unity, national consciousness, and purpose. It brought identity and coherence to Israel's religious faith and civil institutions. When Israel's kings governed under God, following the organizational pattern laid down by Moses, the national interests were best served, and the people prospered both spiritually and materially.

This prosperity provided an appealing showcase, attracting the surrounding nations to the true God (see [Deuteronomy 4:5-8](#)). Order is the law of heaven; it is seen in all God's works.

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<sup>5</sup>Unless otherwise noted, Bible quotations in this article are from the Revised Standard Version.

## Chapter 2—Israel’s Support System

Israel’s monarchical government as a theocracy meant that religious faith was intimately linked with civil life. Under-girding the priestly Temple ministration and the national religion lay the divinely appointed financial plan of tithing.

The practice of rendering to God a tithe (or tenth) of one’s increase in material goods appears as a definite part of the patriarchal religion from time immemorial (see [Genesis 14:20; 28:22](#)). The patriarchs probably used the tithes in special sacrifices and feasts to the Lord, although on one occasion Abraham gave a tithe of the spoils of war to Melchizedek, a priest of the true God in Canaan.

At the establishment of the Israelite nation, sanctuary, and priesthood, God reaffirmed His right to the tithe: “All the tithe of the land, whether of seed of the land or of the fruit of the trees, is the Lord’s; it is holy to the Lord.... And all the tithe of herds and flocks, every tenth animal of all that pass under the herdsman’s staff, shall be holy to the Lord” ([Leviticus 27:30-32](#)). Now, however, the Lord directed that the tithe should form the major basis for the financial support of the tribe of Levi, which, receiving no home territory in Canaan, was appointed to care for the religious needs of the nation.—[Numbers 18:21-24](#).

The Levites (living in the 48 cities allotted to them throughout the tribal territories—[Numbers 35:7](#)) periodically gathered the tithes from the people. They in turn tithed what they received and brought this “tithe of the tithe” to the sanctuary storehouse chamber, where it was redistributed to the priests (and in later years to other Levitical personnel) who served in the sanctuary service and worship (see [Numbers 18:26-28](#)).

This financial plan probably did not function at all in the period of the judges; we know that it lapsed at times during the monarchical era. But in periods of spiritual revival we catch glimpses of its operation. One of these occurred under King Hezekiah of Judah.—[2 Chronicles 31:2-19](#).

In response to the king's command to "give the portion due to the priests and Levites" (verse 4), "the tithe of everything" (verse 5) began to flow into the Temple storehouse. Azariah the high priest [41] exclaimed to the inquiring king. "Since they began to bring the contributions into the house of the Lord we have eaten and had enough and plenty left" (verse 10). This heartening news prompted Hezekiah to enlarge the storage areas and appoint officers to oversee the regular distribution of this support "to their brethren [Levites], old and young alike, by divisions" (verse 15; see also verses 11-19).

When Nehemiah—appointed governor over the reestablished nation of Judah (fifth century B.C.)—led the Jews into a renewal of their covenant with God (see [Nehemiah 9:38](#)), he also led them to a commitment to revive the tithing system: "To bring to the Levites the tithes from our ground, for it is the Levites who collect the tithes in all our rural towns. And the priest, the son of Aaron, shall be with the Levites when the Levites receive the tithes; and the Levites shall bring up the tithe of the tithes to the house of our God, to the chambers, to the storehouse .... We will not neglect the house of our God."—[Nehemiah 10:37-39](#); cf. 12:44.

During Nehemiah's temporary absence from Judah ([Nehemiah 13:6](#)), however, the national purpose lapsed; the people backslid. On his return he remonstrated with the leadership: "Why is the house of God forsaken?" ([Nehemiah 13:11](#)). Once more the tithing system was restored, officers were reappointed to oversee distribution, and "Judah brought the tithe of the grain, wine, and oil into the storehouses" ([Nehemiah 13:12](#)).

In Nehemiah's second period of governorship God challenged His people through the prophet Malachi: "Will man rob God? Yet you are robbing me. But you say, 'How are we robbing thee?' In tithes and offerings. You are cursed with a curse, for you are robbing me; the whole nation of you" ([Malachi 3:8, 9](#)). Following this severe criticism, God once more appeals to His people: "Bring the full tithes into the storehouse, that there may be food in my house" ([Malachi 3:10](#)).

From this overview of the biblical data, we find it evident that the Levitical worship was amply underwritten by a tithing system that operated on a storehouse principle. No one chose to give his tithe to a particular priest or group of priests. On the contrary, all the tithes

of Israel were gathered by the Levites, who in turn brought a tithe of these goods and moneys to the storehouse areas of the Temple. At this location, appointed officers distributed sustenance in a regular manner and in proper amounts to the priests and other Levitical attendants who ministered directly in the service of the Temple. This national pulling together provided a coordinated support for the Temple personnel who gave full time to their respective spiritual ministries.

## Chapter 3—Adventists, Organization, and Tithing

Early Sabbathkeepers were reluctant at first to move in the direction of organization. But as the Sabbath message spread, it became clear that no real advance could be made if “every man did what was right in his own eyes.” Ellen White summarized the reason our pioneers organized the Seventh-day Adventist Church in the 1860s:

“As our numbers increased, it was evident that without some form of organization there would be great confusion, and the work would not be carried forward successfully. To provide for the support of the ministry, for carrying the work in new fields, for protecting both the churches and the ministry from unworthy members, for holding church property, for the publication of the truth through the press, and for many other objects, organization was indispensable.”—[Testimonies to Ministers and Gospel Workers](#), 26.

Pressed to keep ministers in the field full-time, our pioneers sought to develop an adequate financial system for the organizing church. As early as 1858 a Bible class in Battle Creek under the direction of J. N. Andrews began to search for Bible principles of gospel support. The class eventually recommended a plan known as Systematic Benevolence, the predecessor of the present system of tithes and offerings.

Not until 1876-1879, however, did Adventists institute a full-fledged tithing system (adapted from the Levitical model) as the basis for denominational finance. Leaders encouraged members to adopt the tithing plan as God’s ordained arrangement for the support of the ministry and the work of the church. Tithes gathered in the churches were remitted to the conferences for the support of the ministers in their respective territories. The conference was designated as the storehouse for the tithes. The conference passed on

[42] a tithe of these tithes to the General Conference. Over the years this storehouse principle has been refined so that tithe now flows from local churches to the conference, with certain percentages moving on to the union conference and finally to the General Conference, with its oversight of the world field.

The steady growth and extension of the Seventh-day Adventist Church—from 3,500 members in the United States in 1863 to more than 5 million worldwide today, and from a small U.S. area to a presence in more than 180 countries—has demonstrated under God’s blessing the soundness of the storehouse principle of the Levitical system. The church succeeds when it pulls together toward a common goal.



## Chapter 4—Self-supporting Units and the Organized Work

Approximately 40 years after the organization of the Adventist Church there appeared a new form of lay endeavor: the self-supporting unit. Begun in 1904, the Nashville Agricultural and Normal Institute Corporation (the parent organization for Madison College and Madison Hospital) became the forerunner of scores of similar units that assisted in developing the work in the southern area of the United States. Today approximately 700 self-supporting units and independent businesses, with similar objectives as Madison, function under the General Conference umbrella organization known as ASI (Adventist-Laymen's Services and Industries International).

Usually self-supporting groups view themselves as adjuncts to the organized church. Actually, the Adventist Church itself provides the reason for their existence. Composed of dedicated, self-sacrificing men and women, self-supporting units have enlarged and furthered the cause of truth through the years by a variety of means such as schools and medical missionary endeavors.

Self-supporting units were never intended to spend their energies turning inward on the church to challenge publicly its doctrines, to critique its endeavors, or to prey on its tithes. On the contrary, such units were intended to uphold the church and to extend its influence, like Aaron and Hur, who held up the hands of Moses in the battle of Israel against the Amalekites.—[Exodus 17:8-16](#).

Unfortunately, some independent ministries (not under the ASI umbrella) openly accept tithe funds from church members and argue that the storehouse principle is invalid. Like disaffected persons who have given up the Adventist faith, leaders of these ministries point to the flaws and failures in the church as reasons why members should divert their tithe to them—although they themselves are accountable to no one. Such independent groups sometimes appeal to the example of Ellen White as their defense for accepting the Lord's tithe.

## Chapter 5—Ellen White and the Tithe

As one of the pioneers, Ellen White encouraged organizing the Adventist Church and fully endorsed through teaching and practice the system of tithing on the storehouse plan. In the early years, before medical and sustentation plans existed, she (by the Lord's direction) occasionally assisted ministers (both Black and White), who were in dire straits, from her personal tithe. In another situation she cautioned a conference president against making an issue of a gift of tithe from some members of his conference to the Southern Missionary Society, which supervised the struggling work in the southern United States. Eventually it became a regular practice for strong conferences to share a percentage of their tithe with weaker conferences. (For a detailed account of Ellen White's use of the tithe, see Arthur L. White, *Ellen White: The Early Elmshaven Years*, pp. 389-397.)

None of these exceptions provide a basis for members to divert the Lord's tithe from its intended use to independent ministries or self-supporting units. Ellen White addressed the questions posed at the beginning of this article, for they were raised in her day also.

“Let none feel at liberty to retain their tithe, to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even

[43] in what they may regard as the Lord's work....

“Some have been dissatisfied and have said: ‘I will not longer pay my tithe, for I have no confidence in the way things are managed at the heart of the work.’ But will you rob God because you think the management of the work is not right? Make your complaint, plainly and openly, in the right spirit, to the proper ones. Send in your petitions for things to be adjusted and set in

order; but do not withdraw from the work of God, and prove unfaithful, because others are not doing right.”—[Testimonies for the Church 9:247-249](#).

“Read the book of Malachi.... Cannot you see that it is not best under any circumstances to withhold your tithes and offerings because you are not in harmony with everything your brethren do? ... Unworthy ministers may receive some of the means thus raised, but dare anyone, because of this, withhold from the treasury, and brave the curse of God? I dare not. I pay my tithes gladly and freely, saying, as did David, ‘Of thine own have we given thee’ (KJV)....

“Do not commit sin yourselves by withholding from God His own property.... Do not, by your neglect of duty, increase our financial difficulties.”—*Special Testimonies, Series A, No. 1, pp. 52, 53.*

## Chapter 6—Our Global Challenge

Seventh-day Adventists recognize the good work other Christians are doing. However, we are committed to the divine leading that brought about the birth and organization of the Advent movement to carry out the mission symbolized by the angels of [Revelation 14:6-14](#) and [18:1-4](#).

While the truth is perfect in Jesus, neither the leadership nor the laity of this movement will ever be perfect. The wheat always will be mingled with tares (see [Matthew 13:24-30, 36-43](#)); the church will always have its Judases. But the prophecies foreshadow no new organizations to come, no more “angels” to fly. This is “the time of the end.” The present Advent movement has been appointed to accomplish this Revelation mission. Our urgent commission allows no room for disorganized approaches and haphazard moves, with every man doing what is right in his own eyes. There is only one place for the Lord’s tithes to be deposited: the storehouse of the church. For Adventists, no other use of the tithe is admissible.

God expects His people to press together spiritually and pull together financially to accomplish His objectives. The global task of the church is many times greater than ancient Israel’s in underwriting the Temple. With so large a challenge before us, let every minister and member enter wholeheartedly into the spirit of Nehemiah: “We will not neglect the house of our God.”—[Nehemiah 10:39](#).

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