

The Impact of Tithing



SABBATH AFTERNOON

Read for This Week's Study: *Mark 16:15; 1 Pet. 3:8, 9; 1 Cor. 9:14; Rom. 3:19–24.*

Memory Text: “Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? Even so the Lord has commanded that those who preach the gospel should live from the gospel” (1 Corinthians 9:13, 14, NKJV).

As we saw last week, tithing is an important expression of faith. It is one way to reveal, or test, the reality of our profession. “Examine yourselves as to whether you are in the faith. Test yourselves. Do you not know yourselves, that Jesus Christ is in you?—unless indeed you are disqualified” (2 Cor. 13:5, NKJV).

The first biblical reference to tithing is Abraham’s giving tithes to Melchizedek (*Gen. 14:18–20, Heb. 7:4*). The Levites also took the tithe for their services at the temple (*2 Chron. 31:4–10*). Today, the tithe is for the support of the gospel. When rightly understood, it serves as a spiritual measurement of our relationship with God.

The impact, use, importance, and methods of distribution in tithing are designed for our spiritual growth in supporting God’s work and providing the financial foundation for preaching the gospel. This is God’s plan and has been called the first step that a faithful steward takes.

This week, we will continue our look at tithing: its distribution, what it means to others, and what impact it has on our spiritual lives.

* Study this week’s lesson to prepare for Sabbath, February 24.

Together We Fund the Mission

Jesus commands us to “preach the gospel” (*Mark 16:15*) and to “make disciples . . . , teaching them to observe all things” (*Matt. 28:19, 20, NKJV*). Thus, God wants us to be involved in the most important work on earth: bringing people to Jesus. Funding this mission from resources entrusted to us by God is the steward’s responsibility. Participation deepens personal commitment in presenting Christ to others. Every disciple, steward, and worker is to bring the entire tithe for this sacred work. We must pray for unity to be faithful in funding the mission, just as a successful mission strengthens our unity of faith.

What is God’s approved financial plan for accomplishing this mission? What does “the whole tithe” mean? *Mal. 3:10, NIV*. What does the phrase “that there may be food in my house” mean? *Mal. 3:10, NIV*.

As we have seen, people have been paying tithe since the days of Abraham and Jacob (*Gen. 14:20, 28:22*) and probably before. Tithe is part of a system that funds God’s church. It is the greatest source of funding and the most equitable method for carrying out His mission.

In today’s cultures, the majority of Christians give relatively little to fund the mission of God. If every Christian gave an honest tithe, the result would be “almost unimaginable, simply astonishing, nearly beyond comprehension.”—Christian Smith and Michael O. Emerson, *Passing the Plate* (New York: Oxford University Press, 2008), p. 27.

In every age, God has had people who were willing to fund His mission. All of us have a responsibility to understand and work together to finance this global task. We cannot afford to be disorganized, careless, or haphazard about funding the mission. Our challenge is far greater than when the people and the Levites said to Nehemiah, “We will not neglect the house of our God” (*Neh. 10:39, NIV*) and more daunting than what faced believers in the 1800s. Today, members and clergy must be united spiritually and pull together financially in a way that meets global objectives and funds the mission.

Think about the vast extent of the Seventh-day Adventist mission in the world (see *Rev. 14:6, 7*). How should each one of us understand his or her own responsibility in regard to helping fund this work?

The Blessings of God

As we saw in Malachi 3:10, God promised a great blessing to those faithful in their tithe. Yet, God’s blessing is not one-dimensional. To emphasize, for instance, the accumulation of material assets as a blessing, at the expense of everything else, is a very narrow view of what God’s blessing really is.

The blessing in Malachi is spiritual as well as temporal. The meaning of God’s blessing is evidenced by salvation, happiness, a peace of mind, and God always doing what is best for us. Also, when we are blessed by God, we are obligated to share those blessings with the less fortunate. We have been blessed in order to bless others. Indeed, through us God is able to extend His blessings elsewhere.

Read 1 Peter 3:8, 9. What is Peter saying to us about the relationship between being blessed and being a blessing to others?

From tithing a double blessing comes. We are blessed, and we are a blessing to others. We can give out of what we have been given. God’s blessings toward us reach inwardly and to others outwardly. “ ‘Give, and it will be given to you. . . . For with the measure you use, it will be measured to you’ ” (*Luke 6:38, NIV*).

Read Acts 20:35. How does this apply to tithing, as well?

The greatest blessing tithing teaches us is to trust God (*Jer. 17:7*). “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.”—Ellen G. White, *Testimonies for the Church*, vol. 3, pp. 404, 405.

Think about times you have been blessed by the Lord through the ministry of someone else to you. How then can you go and do likewise for others?

Purpose of the Tithe

Paul writes to Timothy: “ ‘You shall not muzzle an ox while it treads out the grain,’ and, ‘The laborer is worthy of his wages’ ” (*1 Tim. 5:18, NKJV*). He is quoting Moses in Deuteronomy 25:4 regarding the ox and Jesus from Luke 10:7 regarding the laborer. The phrase about the ox appears to have been a proverb, and it means it is fair for the ox to eat grain while working. In the same way, the second proverb means that devoted laborers who preach the gospel should be rewarded with wages.

God creates and operates in systems. He has designed solar systems, ecosystems, digestive systems, nervous systems, and many more. The tithing system was used by the Levites (*Num. 18:26*) in caring for the tabernacle and for their support. The modern equivalent would be those who devote their lives to preaching the gospel. God’s tithing system is His chosen means for supporting the ministry, and it has been in use throughout salvation history. Supporting such laborers with tithe, then, is foundational and fundamental to God’s work.

What does Paul mean when he says, “The Lord has commanded that those who preach the gospel should live from the gospel” (*1 Cor. 9:14, NKJV*)? **What** is the moral implication found in this phrase? **What** does 2 Corinthians 11:7–10 teach about the need to support those who spread the gospel?

When Paul said, “I robbed other churches, taking wages from them to minister to you” (*2 Cor. 11:8, NKJV*), he was speaking of receiving wages from a poor Macedonian church while ministering to a rich Corinthian church. His point to the Corinthian church was that those preaching the gospel deserve to be paid.

Tithe is to be used for a particular purpose and must remain so. “The tithe is set apart for a special use. It is not to be regarded as a poor fund. It is to be especially devoted to the support of those who are bearing God’s message to the world; and it should not be diverted from this purpose.”—Ellen G. White, *Counsels on Stewardship*, p. 103.

Read Leviticus 27:30. In what ways is the principle seen here applicable to us today?

The Storehouse

God has a storehouse for wind (*Jer. 10:13*), water (*Ps. 33:7*), and snow and hail (*Job 38:22*), over all of which He has total control. But God's most precious storehouse is the one involving tithe. "I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the tent of meeting" (*Num. 18:21, NIV*). This verse is the first mention of where the tithe is kept and is known today as "the storehouse principle." God further instructed the Israelites to bring the tithe to a place of His choosing (*Deut. 12:5, 6*). During the time of Solomon, tithe was returned to the Jerusalem temple. The Israelites easily understood what and where the "storehouse" was when the prophet Malachi said to them, " 'Bring the whole tithe into the storehouse' " (*Mal. 3:10, NIV*). The storehouse represented the location where religious services took place and from where the Levites were supported.

What other names are used in Scripture to identify the storehouse?

1 Chron. 26:20, 2 Chron. 31:11–13, Neh. 10:38.

Bringing the sacred tithe to the storehouse is the model presented in Scripture. In every dispensation, God has had a central storehouse to manage the tithe. Seventh-day Adventists make up a worldwide religion/church in which the storehouse principle is accepted and practiced. Members are encouraged to return their tithe to the conference/mission through the local church where they hold membership. That conference/mission treasury is where pastors receive their salaries.

"As God's work extends, calls for help will come more and more frequently. That these calls may be answered, Christians should heed the command, 'Bring ye all the tithes into the storehouse, that there may be meat in mine house.' Malachi 3:10. If professing Christians would faithfully bring to God their tithes and offerings, His treasury would be full. There would then be no occasion to resort to fairs, lotteries, or parties of pleasure to secure funds for the support of the gospel." —Ellen G. White, *The Acts of the Apostles*, p. 338.

Think what would happen if people were to send their tithe to wherever they wanted. If everyone did that, what would happen to God's work? Why is it important that we send our tithe to where it belongs?

Tithe and Salvation by Faith

Read Romans 3:19–24. What crucial truth, central to our faith, is taught here? Why must we always keep this teaching foundational to our beliefs?

The gist of the biblical message is that all of us are undeserving of redemption (*Rom. 3:23*). If we deserved it, it would be by merit, or by works, and that idea is contrary to Scripture.

Read Romans 4:1–5. What do these verses teach about grace as opposed to merit?

Thus, salvation is a gift (*Eph. 2:8, 9*) given to the undeserving. Salvation comes because the merits of Christ's own perfect sacrifice are credited to our account. As for the matter of tithe, there is no credit obtained from God by returning it. After all, if the tithe is God's to begin with, what merit could there possibly be in giving it back to Him?

Tithing is not an act that saves us any more than any of the other good deeds that we have been created to do as Christians. "For we are His workmanship, created in Christ Jesus for good works, which God prepared beforehand that we should walk in them" (*Eph. 2:10, NKJV*).

Nevertheless, the returning of tithe does reveal an attitude that is either humble and submissive or opinionated and defiant regarding that which God has asked us to do. If we love God, we will obey Him. Tithe is an outward expression of our realization that we, indeed, are just stewards here and that we owe God everything. Just as the Sabbath is a weekly reminder of God as the Creator and Redeemer, the returning of tithe can function in a similar way: it reminds us that we are not our own and that our life and salvation are gifts from God. As a result, we can recognize that reality and live a life of faith, acknowledging that the returning of tithe is a very tangible expression of that faith.

What does Luke 21:1–4 say to us about what it means to live by faith?

Further Thought: It is so easy to forget that every breath, every heartbeat, every moment of our existence comes only from the Lord. In Acts 17, Paul talks to the Athenians about the true God, who is not only the Creator (the “ ‘God that made the world and all things therein’ ” [Acts 17:24]) but also the Sustainer (“ ‘For in Him we live and move and have our being’ ” [Acts 17:28, NKJV]). The Athenians didn’t know about the true God. We as Christians do, and this realization must be central to how we live. God has many claims on us; as a result, we have to live in accordance with those claims.

“So it is with God’s claims upon us. He 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.”—Ellen G. White, *Testimonies for the Church*, vol. 6, p. 386.

Discussion Questions:

- ① “Time is rapidly passing into eternity. Let us not keep back from God that which is His own. Let us not refuse Him that which, though it cannot be given without merit, cannot be denied without ruin. He asks for a whole heart; give it to Him; it is His, both by creation and by redemption. He asks for your intellect; give it to Him; it is His. He asks for your money; give it to Him; it is His.” —Ellen G. White, *The Acts of the Apostles*, p. 566. What does Ellen G. White mean when she says, “Let us not keep back from God that which is His own . . . though it cannot be given without merit, cannot be denied without ruin”? What do we rob ourselves of when we do not tithe?
- ② Dwell more on the idea of all church members doing with the tithe whatever they want; that is, sending it to whichever cause they deem worthy, as opposed to the “storehouse.” Why is this such a bad idea? What would happen to our church? Why would such actions help bring about a terrible fracturing among us?
- ③ In Luke 21, Jesus commends the widow for giving her money to the temple despite all the corruption that He knows is going on there. What should that say to those who feel that they can divert their tithe because they have questions about how it is being used?

Why I Live for Refugees

by TERRI SAELEE

Several students neared decisions for baptism at the end of my third year of teaching English at a camp of 50,000 refugees in Thailand.

But the Seventh-day Adventist pastor told me that the students were hesitating. They were afraid of becoming Christians and seeing the missionaries leave before they understood Christianity enough to live real Christian lives.

When the pastor shared this with me, I didn't know what to do. I had been planning to return home to the U.S. state of Nebraska after three years as a student missionary. My mother was looking forward to seeing me. But my main goal was the salvation of souls. So I began to pray, "Lord, what shall I do?"

Then I read during my morning devotions: "The cause of God is to hold the first place in our plans and affections" (*Counsels on Stewardship*, p. 220)

I thought, *This passage is pointing right at me.* I wanted to finish college, have a profession, and start a family. But it was as if God was saying, "Terri, here is the guidance that you have been waiting for. God needs to be first in your plans and affections."

I decided that my first responsibility was to my family. But my family already knew God. So, I decided to call my mother and heed her advice.

I traveled 35 kilometers (22 miles) to find the nearest post office with a public telephone. I called collect because I didn't have any money. I knew it was expensive.

I asked my mother, "What would you think if I decided to stay another year or indefinitely?"

Her response was immediate. "Terri," she said, "I will never tell you to come home. If I told you to come home and even one soul failed to hear the gospel, I would regret it for eternity. But if by staying you can help even one soul to know God and to be in the kingdom, it would be worth it even if I never saw you again."

Tears streamed down my cheeks as I sat in the post office. I praised God for a mother who loved so much. My mother wanted to see me, but she already had made the sacrifice in her heart. The salvation of souls was so important to her that she would give up seeing me again.



TERRI SAELEE is director of the North American Division's Adventist Refugee and Immigrant Ministries, which got jump-started with a Thirteenth Sabbath Offering in 2011. Under her leadership, more than 140 new churches comprised of refugees have opened across North America.

The Lesson in Brief

► **Key Text:** *1 Corinthians 9:13, 14*

► **The Student Will:**

Know: Recognize that tithing not only opens God's storehouse but also distributes God's storehouse to the world as a means of furthering His mission.

Feel: Sense a responsibility to participate in tithing as a means of furthering the gospel.

Do: Use his or her influence and personal efforts to encourage others to tithe.

► **Learning Outline:**

I. Know: God's Mission Is Supported by God's People.

- Ⓐ What is the purpose or primary use of the tithe?
- Ⓑ How are God's blessings to be distributed?
- Ⓒ What is the relationship between tithing and salvation by faith?

II. Feel: Sensing a Responsibility to Invest With God

- Ⓐ What is the difference between sensing a responsibility to tithe (as a means of furthering God's work) and a legalistic (pharisaical) approach to tithing?
- Ⓑ How can believers nourish their generous impulses and thus protect themselves against selfishness?

III. Do: Directing God's Blessings to God's Work

- Ⓐ How can believers encourage other believers to tithe without becoming offensive?
- Ⓑ How might sharing the results of ministerial endeavors encourage nontithers to tithe?
- Ⓒ How does being faithful to God's call increase our faith?

► **Summary:** Understanding the impact that tithing has reinforces our resolve to be faithful stewards of the resources that God has placed under our control.

Learning Cycle

►STEP 1—Motivate

Spotlight on Scripture: *1 Corinthians 9:13, 14*

Key Concept for Spiritual Growth: Supporting God’s mission brings the giver personal, spiritual, and temporal blessings. In turn, God imparts blessings to those benefited by the mission.

Just for Teachers: In the book *Education*, author Ellen G. White paints a beautiful word picture of sharing. Using illustrations from the phenomena of waterways, she makes two points pertinent to our study: (1) as the small streams join forces and form larger waterways on their way to the sea, they bless with foliage and greenery the places through which they pass; and (2) while the seas, rivers, and larger bodies of water attract the most attention, they would be nothing without the small streams and brooks that feed them.

How do these analogies relate to tithing? Everywhere that the tithe is used to further God’s mission there is growth and beauty. The growth is not equal everywhere. Christ’s parable of the soils instructs us that seed placement also impacts the outcomes. Sometimes that growth is slow and other times rapid, depending on many factors. Nevertheless, without the moisture thus provided, growth would be nonexistent. Some claim to withhold tithe because they are dissatisfied with the results; but is this reasoning justifiable?

The point of the second analogy beautifully illustrates the advantages of cooperation. Just as streams and brooks combine to supply rivers and oceans, so the uniting of our God-centered efforts, however small, results in major kingdom advancements.

Opening Activity: Collect several spools of thread of varying colors, wherever possible, and place them where the class can see them. Secure a length of thread between your two hands and challenge a class member to break it with a “karate” chop. It should break easily. Now try breaking two strings. Then unspool and try breaking three, “chopping” and breaking with each addition, until the combined strength of several strings resists breaking. Then ask, “Was the last added string stronger than the others?” (Answer: no.) “What, then, is the reason why the final group of strings did not break?” (Answer: Combined strength of all strings forms one strong cord.)

What might this analogy suggest to people who want to individually use “their” tithes apart from the church for personal, but worthwhile, projects? What benefits accrue whenever believers combine their efforts

in one strong cord—the storehouse? (Alternately, where supplies are not available, help your class to visualize the lesson that the activity teaches by describing it in your own words. Then discuss the answers to the questions.)

►STEP 2—Explore

Just for Teachers: Have you wondered how Jesus could travel extensively, preaching regularly, without working outside His ministry, and still eat? Luke answers that question. He mentions “certain women who had been healed of evil spirits and infirmities—Mary called Magdalene, out of whom had come seven demons, and Joanna, the wife of Chuza, Herod’s steward, and Susanna, and *many others* who provided for Him from their substance” (*Luke 8:2, 3, emphasis supplied, NKJV*). Apparently, from what we read here in Luke, several loyal supporters, including one prominent government official’s wife, provided for Jesus’ physical needs. The historical records include “many others” not individually listed. This multitude of “unknowns” willingly supported Jesus and His disciples. Anciently, the Israelite economy provided sustenance for the Levites and priests through tithing. Contemporary believers have the privilege of following this time-tested practice of supporting God’s mission on earth.

Bible Commentary

I. Christ’s Command (Review *1 Corinthians 9:13, 14; Mark 16:15; Matthew 28:19, 20; 2 Corinthians 11:7–10; 1 Timothy 5:17, 18; and Malachi 3:10 with the class.*)

Paul says that Christ has “*commanded* that those who preach the gospel should live from the gospel” (*1 Cor. 9:14, NKJV, emphasis supplied*). “Commanded” is perhaps best understood in the sense of “appointed.” The Greek word *diatassō* is variously translated as “ordained,” “commanded,” “ordered,” and “appointed.” “Appointed” carries the sense of choice. This arrangement of supporting those who preach the gospel was divinely ordained. Anyone who proposes alternatives is burdened with finding different scriptural support, for this arrangement clearly bears the approval, support, and command of Christ.

When enunciating this identical principle to Timothy (*1 Tim. 5:17, 18*), Paul cites both testaments (*Deut. 25:4, Matt. 10:10, and Luke 10:7*), with the latter quotation coming from Christ Himself. Tithing is not merely a human mechanism for supporting gospel ministry, but Christ’s divinely appointed system for kingdom advancement.

Consider This: How does properly understanding this “divine appointment” guard against temptations to personally choose how to utilize one’s tithe?

II. Unmitigated Blessings (*Review Malachi 3:8–12; 1 Peter 3:8, 9; Luke 6:38; Acts 20:35; and Jeremiah 17:7 with the class.*)

Were Christians faithfully to demonstrate their willingness to support kingdom growth in Christ’s appointed way, what miracles might be revealed! Can believers honestly affirm that they are prepared for the heavenly outpouring of blessings?

God distributes His blessings to our families in temporal and spiritual ways. However, God designed that believers should become channels of blessings rather than stagnant reservoirs. The book *Education*, mentioned earlier, aptly illustrates this principle. Rills feed streams, streams feed rivers, rivers feed seas, and, extending the thought, seas feed oceans, oceans feed clouds, clouds produce rain, rain supplies rills. Everything that God created contributes to something else and receives benefits from elsewhere.

Believers were created to give. Giving creates vacancies for divine infilling. People, full of themselves, offer no vacancies for this divine infilling. Is it any wonder, then, that giving people are happier people? God’s Spirit promises to fill those spiritual and temporal vacancies. We must trust His promise and wait for His infilling.

Consider This: What happens to Christ’s divinely appointed process when believers attempt to hoard the divine blessings?

► **STEP 3—Apply**

Just for Teachers: God owns everything. So, why does God want our money?

Wrong question.

Tithing is not primarily about putting money into divine pockets. Nor is the primary purpose of tithing to fund ministerial salaries. Bible teachers, pastors, and evangelists are supported through tithing, but the real lessons and benefits are for the tither.

Divine wisdom, Christ Himself, appointed tithing. Hoarded money soon becomes corrupted, further corrupting the hoarder. Because of God’s unsurpassed affection for His children, He challenges them to faith through tithing, knowing that when they participate, their capacity for spiritual growth is virtually unlimited.

Thought/Application Questions:

- ❶ We believe that no amount of human effort can affect our salvation and that we are totally dependent on Christ for redemption. So, then, why are we tempted to think that satisfying our physical needs depends on human effort instead of Christ's provision?
- ❷ Romans warns us against the fallacy that our goodness somehow obligates God to save us. Why are we, at times, prone to think, along the lines of the prosperity gospel preachers, that tithing somehow obligates God to shower us with material prosperity? Why is this kind of thinking warped, and why does it derive from a misunderstanding of the gospel?
- ❸ Besides returning an honest tithe, how can believers support pastors, teachers, evangelists, and others on the front lines of God's redemptive mission?
- ❹ How would you encourage someone to tithe faithfully if he or she has been wounded by an unscrupulous pastor or teacher who has been exposed for gross sinful misconduct?
- ❺ So that we do not forget God's previous blessings, what are some practical things that we can do to keep the memories of God's faithfulness alive today?

►STEP 4—Create

Just for Teachers: Faithful tithers have provided innumerable blessings to the world by freeing those called by God to invest their undivided energies in the work of making disciples. The Seventh-day Adventist Church has grown from a small group of believers in the northeastern United States into a global presence, congruent with our calling in the light of the three angels' messages of Revelation 14. Humanly speaking, this efflorescence could not have happened apart from faithfulness and sacrificial giving.

Activities:

- ❶ Read a book on Adventist church history that chronicles the growth of the church, paying special attention to times of financial crisis and God's leading through the crisis.
- ❷ Read the biography of someone noted for his or her faith and faithfulness in tithing.
- ❷ Write a song about faith, faithfulness, and tithing. Share it with the class.