



EAST JAMAICA CONFERENCE
STEWARDSHIP, PLANNED GIVING & WILLS & TRUST SERVICE DEPARTMENT
STEWARDSHIP PLANS AND PROGRAMMES 2023



PRESIDENT:
EXECUTIVE SECRETARY:
TREASURER:
STEWARDSHIP, PLANNED GIVING &
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East Jamaica Conference of SDA Strategic Plans 2023

Specific Activities

1. Conduct four (4) Stewardship Seminars/Workshops
2. District Stewardship Rallies (each Pastor will be assigned a week-end)
3. Certification of 50 Elders and 90 Leaders
4. One (1) Stewardship Festival
5. Two (2) Stewardship Weeks
6. Incentives

Other Programmes

Conduct training sessions for Stewardship Leaders.

Members of the Stewardship Committee are:

1. An assigned Elder
2. Stewardship Leader and/or Assistant Leader
3. Church Clerk
4. Church Treasurer and/or Assistant Treasurer
5. Personal Ministries Leader
6. Trust Services Leader
7. Community Services Leader
8. Auditor

Notices:

- Each Stewardship Leader is encouraged to purchase or get a copy of the book “Counsels on Stewardship” and read quotations, if possible, each Sabbath to the members.
- A special Bible Class should be organized for our new converts.
- Make Stewardship an important part of your evangelism education programme.
- It is of vital importance that each quarter the local churches report to the membership, the spiritual and financial progress of the programme of the church.
- Every department of the church should send a copy of their budget to the Stewardship Ministries Leader who will sit with the Finance Stewardship Committee and make a church budget.

NEEDED QUALITIES FOR A GOOD STEWARDSHIP DIRECTOR

1. Be a moderate to high profile person in the congregation - Such a person commands attention and provides a level of comfort to the members.
2. Possess a high level of personal integrity and credibility - Must be highly trusted to inspire confidence and generosity.
3. Be consistent in church attendance - Be one of their own with a deep commitment to the church.
4. Be well informed on the church's programs - One has to know the needs to be met by the finances.
5. Be a good public speaker - For all purposes a good salesperson.
6. Capable of motivating, enlisting and delegating responsibilities.
7. A great team player - Has to work well with the pastor, finance committee and the church.
8. Be able and willing to commit a lot of time - Meeting and possibly visitations.
9. Not be interested in personal prestige - Success is to the glory of God, and came because of His grace.
10. Be a creative problem solver.
11. Be willing to take direction from the pastor and elders.
12. Be good with deadlines.
13. Be the greatest example of true Christian stewardship. You must lead by example.

TWELVE CHALLENGES TO STEWARDSHIP DIRECTORS (ADAPTED FROM GEORGE BARNA)

by
S. Reginald Michael, Ph.D.

1. **"You are raising money for life transformation, not organizational survival."**
 - a. Your goal is to advance the cause of ministry.
 - b. The essential thing is changing lives.
2. **"People give to people and causes, not to institutions or program."**
 - a. Let people see themselves as ministers when they give.
 - b. They give to the church in order to help people become more like Christ.
3. **"There is no substitute for absolute integrity."**
 - a. Let there be always honesty, transparency, and accessibility.
 - b. Never undertake any dubious or unethical behavior in your stewardship.
4. **"A visionless church is an impoverished church."**
 - a. Articulate God's vision for the church to its members
 - b. Keep the vision before them; it will help them grow into better stewards.
5. **"People give to winners; tell your stories."**
 - a. Tell of God's blessings to individuals, and the church as a body.
 - b. Do not take any of the glory, it is all God's.

Stewardship Department of East Jamaica Conference

Recommendations for Pastors and Elders on How to increase Financial Giving in the Church

The principle of transparency is especially important when dealing with financial issues. What is unknown, what is perceived as hidden, or what is not understood, is automatically suspect.

The apostle Paul provides a biblical example of this type of transparency (2Cor. 8:18-21, NIV)

In the context of dealing with tithe and the financial aspect of church leadership, Ellen White says, "Those in responsible places are to act in such a way that the people will have firm confidence in them. These men should not be afraid to open to the light of day everything in the management of the work." Manuscript Releases, Vol. 13, p. 198)



Conduct Seminars on Personal and Family Finance.

Evaluate at the end of each church year, the progress and effectiveness of church objectives, plans and the church budget.

On the Family/Personal Level - it is hoped that the membership can be instructed so that they can increment their income in order to achieve greater financial freedom. This is obtained by promoting the creation of family micro-enterprises. International and governmental agencies are offering resources and counsel. There are also many members who are business managers. They could be participants in this matter.

At the Business meeting, the dynamic soul-winning programme for the local church is presented and financial statements should be issued. The members should be given the opportunity to make suggestions, ask questions, and state their convictions, which could lead to proposed changes. The chairperson will need to guide the discussion carefully. Then the vote is finally taken, the entire congregation undertakes to support the plans and be guided by the church budget, thus demonstrating their dedication, commitment and love to Jesus Christ.

LONG & SHORT TERM PLANS AND RECOMMENDATIONS

Each church should:

1. Teach stewardship lessons regularly.
2. Preach regularly on stewardship themes, and include stewardship ideas in regular sermon material.
3. Establish a Stewardship Committee. Train the committee members to become involved in all of the functions that are recommended.
4. Develop a clear, concise statement of the church's mission, and help create an awareness and understanding of its meaning.
5. Select prioritized challenges and strategic objectives that will give meaning and purpose to departmental action plans.
6. Build a church budget based on the departments and programmes operating within the church.
7. Plan an Annual Every-member Response that supports the church's mission and strategic objectives.
8. Promote and conduct new-member stewardship classes.
9. Visit all new members in their homes. Explain to them how to use the tithe and offering envelopes.
10. Prepare in advance, the reading for the tithe and offering time during the Sabbath morning worship service, if you have not received this material from the conference. Help this to become a genuine worship experience.

11. Provide a three-to-four-minute stewardship testimony for the first Sabbath of every month (Ten minute service dedicated to stewardship). It must be well prepared and have a positive message.
12. Give information—facts about church member giving. Did we reach our church budget objective ? Make this very short and informative !
13. Use the tithe and offering envelop system. Encourage usage. Report on envelop effectiveness in educating members to give regularly.
14. Distribute envelops to children and youth. Encourage parents to instruct the children in their use as a growth-in-giving experience.
15. Principles of tithing and giving should be a part of the Children's Department Curriculum.
16. Plan special instructions for children on total-life stewardship principles.
17. Use leaflets, bulletins, posters, videos and letters in stewardship education.
18. Study church management practices regarding tithe and offering funds from counting to receipting and reporting. Recommend methods to improve church member confidence.
19. Maintain up-to-date records of member giving. Report on member faithfulness.
20. Conduct an annual audit, and give it support.
21. Conduct a series of stewardship seminars on the relationship of stewardship to end-time events.

WHY DO PEOPLE GIVE MONEY TO CHURCHES

by
S. Reginald Michael, Ph.D.

- I. Where do people give charitable gifts?
 1. They give where the organization is credible and trustworthy.
 2. They also give to organizations with which they have had positive experiences.
- II. In an empirical study done by George Barna, it was discovered that most people gave money to churches because of one or more of the following six motivations:
 1. They had a shared cause. Ninety percent of adults gave because the church believes and stands for the same thing they did.
 2. The church used its money carefully and wisely. Eighty percent gave, believing that the church should practice what it preaches. Members are on site to know, from financial reports given. For this reason comparative reports are important.
 3. The church's ministry must produce justifiable outcomes. Eighty percent of respondents searched for evidence of the ministry's impact, believing that the world must be changed for the better by the ministry.
 4. People give when they are aware of an urgent need (60%). Needs therefore should be artfully communicated to members and potential donors.
 5. They give as an expression of gratitude for what the church has done for them personally, or someone dear to them.
 6. They give when they have a sense of partnership in the church's ministry – a feeling of belonging and an ongoing relationship. In this ongoing relationship the donor looks to the church for the following:

Stewardship Versus Fund-Raising The Difference

1. **STEWARDSHIP IS DEEPLY ROOTED IN THEOLOGY.** It acknowledges God as creator and owner of all things and that we are only caretakers. Fund-raising is the idea that we are owners who give to God some of what is ours.
2. **STEWARDSHIP IS PART OF OUR GROWTH.** It acknowledges that each one is at different states of one's growth. Fund-raising demands that you give according to your means.
3. **STEWARDSHIP IS A FRUIT OF FAITH.** An increase of faith and spirituality will increase giving. Fund-raising is giving what one thinks one can afford, without hurting.
4. **STEWARDSHIP REQUIRES A VISION FOR THE CONGREGATION.** Fund-raising focuses on meeting immediate needs.
5. **STEWARDSHIP IS A MULTI-YEAR EDUCATIONAL EFFORT.** Fund-raising is seasonal, and "projects" directed, as funds are needed.
6. **FUND-RAISING IS A SECULAR ENTERPRISE,** rooted in the field of marketing. Stewardship is theological and rooted in the Bible.
7. **FUND-RAISING FOCUSES ON LEGAL PRINCIPLES.** Stewardship focuses on grace.
8. **FUND-RAISING FOCUSES ON THE ECONOMIC NEEDS OF THE CHURCH.** Stewardship focuses on the economic and spiritual needs of the church and the world.
9. **FUND-RAISING IS ABOUT PAYING THE BILLS.** Stewardship is about preaching the gospel.

Stewardship For The Youth

Man As A Steward.

1. What is a steward?
2. What are the duties of the stewardship director? Genesis 1: 26.

Stewardship Of Talent

1. What talents has Christ entrusted to his Church through the Holy Spirit?
Matthew 25: 14 - 15 & Acts 17: 28 & 1 Corinthians 12: 8 - 11.
2. What did the Master say to the man who hid his talents? Matthew 25: 26-27
3. What words of commendation were spoken to the servant who had used his talents?
Matthew 25: 21

Stewardship Of Time

1. As a faithful steward of time, what three things ought I to do now?
Revelation 1: 3
2. Should there be concern on our part as to our spiritual condition at the present time?
If so, Why? Romans 13:11.

Stewardship Of Money

1. Out of what position of income is the tithe to be taken? Proverbs 3: 9 - 10
2. What can those expect who are unfaithful in tithes and offerings? Malachi 3: 9
Haggai 1: 5 - 11
3. Should the Ministry be supported from the tithes today? 1Corinthians 9: 13-14.

ORGANIZATION

The success of financing the church will depend on the choice of qualified personnel for the Finance Committee. The following guide should be used in their selection.:

- Dedication to the word of the church
- Good business ability
- Willingness to devote time and effort
- Positive influence among the church members

The size of the Finance Committee is determined by the size of the congregation. Too large a committee should be avoided. The pastor and the church treasurer are always ex-officio member.

The Finance Committee is chosen by the church nominating committee or the church board, and elected by the church in the same manner as other church officers. The chairman should be chosen by the church board after careful study.

RESPONSIBILITIES

Finance Committee-In order for this programme to operate smoothly and efficiently, all financial involvements of the church must be placed and left in the hands of this committee. Responsibilities will include to:

1. Collect and study the estimated budget from each department
2. Prepare a suggested Budget within the limits of the church potential and present this to the church board for approval.

"This matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes and offerings as the measure of our obligation . . . After the tithes is set apart let gifts and offerings be apportioned as God hath prospered you." Counsels on Stewardship. P. 81

"Those who go forth as ministers have a solemn responsibility devolving upon them which is strangely neglected." 9T.250.

IN PREPARING THE BUDGET

Each department of the church should prepare the financial requirements for the ensuing year with estimated costs. Set time and limitation should be set for completion of these and the return to the finance committee.

1. Finance Committee: House-keeping-payments, insurance, utilities, office supplies, Bulletins, etc.

After this final authorization the Finance Committee prepares copies for each member-family of the church. These are distributed in the homes of the members by the Contact Committee members during contact week.

"I saw that God's people must bring to Him a free-will offering; and this responsibility should be left wholly upon the individual whether he will give much or little. 1T.p.237

SAMPLE BUDGETS

DEPARTMENTS

ITEMS	SPENT LAST YEAR	REQUESTED
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

Budget Requested \$ _____ Department _____

Church Budget

Period from _____ 20 ____ To _____ 20 ____

Department	Requested	Approved
Church Maintenance	\$ _____	\$ _____
Sabbath School	\$ _____	\$ _____
Personal Ministries	\$ _____	\$ _____
Youth Ministries	\$ _____	\$ _____

Approved 20 ____ Signed: _____

WHAT DO WE TITHE?

- Gross Salaries/Wages – Employed
- Net Income – Self Employed
- Interest on all types of Investments
- Interest on Savings in the Bank and other places
- Bonus
- Monetary Gifts
- Rent Income
- Other Gifts

CHURCH BUDGET (Sample)

EXPENSE

Local Church Evangelism Expense

A. Sabbath School	\$ 2000.00	
B. Lay Evangelism	3000.00	
C. Youth	1000.00	
D. Children	1000.00	
E. Public Evangelism	3000.00	
F. Other	<u>2000.00</u>	12,000.00

Regular Church Expense

Janitorial Expense	1000.00	
Communion Supplies	400.00	
Church Repairs	1000.00	
Electricity	500.00	
Water	300.00	
Emergencies	500.00	
Miscellaneous	500.00	4,200.00

Christian Education	3000.00	
Community Services	1500.00	
Building Program	10000.00	
Other	2000.00	16,500.00

60% TOTAL Expense \$32,700.00

NB. To this must be added the 40% of the offering that goes to the Conference/Mission for world mission and conference/mission projects.

This 40% can be calculated as follows: 32,700 divided by 6 = \$ 5,450.00. Multiple the \$ 5,450.00 x 4 = \$21,800. This should be added to the \$32,700. The final total for the budget will be \$54,500.

To determine the average % giving need: $\frac{\text{The Budget} \times 100}{\text{Church's Annual Tithe}}$
i.e. Tithe x 10

The annual tithe for this church is \$450,000.00

$$\frac{5,450,000}{450,000} = 12\%$$

The members will be encouraged to give the equivalent of 12% of their tithe.

Frequently Asked Questions

Submitted: Aug 11, 2002 Updated: Jul 16, 2003

Stewardship

What is stewardship?

How is the focus of stewardship changing and why?

What is meant by the lordship?

What are the key ingredients for effective stewardship in an individual's life?

Should money continue to be part of stewardship ministry?

What are the crucial areas for a successful stewardship ministry?

Tithe

What is tithe?

Why should I tithe?

What is the primary purpose for tithe?

How should I tithe?

How is tithe used?

Should I tithe on the "net" or the "gross"?

Should I tithe on welfare income?

Should I tithe on my income before or after deducting such things as Social Security or retirement contributions?

Should I tithe on my Social Security income?

Offerings

What are offerings?

How should I give offerings?

Storehouse

What does the term "storehouse" mean?

Where did the term "Storehouse" originate?

How does the "Storehouse" function in the Seventh-day Adventist Church?



Stewardship

What is stewardship?

Stewardship is the human side of the lordship relationship with Jesus Christ. It is the lifestyle of one who accepts Christ's lordship, walking in partnership with God and acting as God's agent to manage His affairs on earth. Stewardship is the human side of the Lordship relationship with God—in other words, integrated lordship. This includes every area of life, including but not limited to money. Thus stewardship has a broad scope and application to daily life.

How is the focus of stewardship changing and why?

Past focus on church funding has led to an emphasis on raising money through methods that may not always be biblical. The pressure to increase giving often leads to resistance and dislike of stewardship due to a lack of clear understanding of biblical stewardship. Research and biblical understanding tell us that stewardship must focus on discipleship—helping people know and walk with God. Only a person who has a relationship with God can truly partner with God and worship Him with tithe and offerings.

What is meant by the lordship?

Lordship is intimacy with God through the indwelling Christ integrated into daily life. It is the result of accepting Christ as Savior, Owner, and present within us through the ministry of the Holy Spirit. Lordship means trusting God to guide our lives and empower them with His Spirit to accomplish His will.

What are the key ingredients for effective stewardship in an individual's life?

The starting point of stewardship is to recognize that God initiates stewardship. He gives us life and invites us into intimate partnership. This partnership begins with accepting

Jesus Christ as Savior--experiencing the joy of salvation. This then leads us to trust Him enough to accept Him as Lord or Owner of our lives. We thus accept His guidance. He then offers us the Holy Spirit to bring the reality of Jesus Christ into our lives and give us strength to live and serve Him (Ezekiel 36:26-27; Phil. 2:12-13, and Ephesians 3:16-19. Thus God guides and empowers our lives in partnership with Him.

Should money continue to be part of stewardship ministry?

Financial discipleship is a key ingredient in stewardship ministry. Money is a direct competitor with God in our lives (Matthew 6:24). It is crucial that we integrate God into the financial side of our lives. Part of discipleship is learning to let God be God in every part of our lives. Dealing with money is at the core of who we determine is Lord of our lives. Financial discipleship includes learning to manage the financial resources God places in our hands. It includes establishing biblical priorities, budgeting and managing, and worshiping God with everything He places in our hands.

What are the crucial areas for a successful stewardship ministry?

Because stewardship is the human side of God's Lordship, we need to focus on making disciples--helping people know God and integrate Him into every area of their lives. Thus, stewardship ministry develops the broad philosophy of a lifestyle of discipleship. It must be sensitive to discipleship issues and develop discipling resources. This makes spiritual leadership a crucial ingredient of stewardship ministry. Therefore we must also develop resources that help leaders develop spiritual leadership. At the same time, we must continue to develop resources in the area of financial discipleship. This includes biblical teaching about tithes and offerings. Because stewardship is built on trusting leadership and knowledge of church finances, stewardship ministry must also include comprehensive and understandable information about church finances and the use of church moneys.

Tithe

What is tithe?

Tithe is an act of loyalty--recognizing God as owner of our material possessions and lives by returning one tenth of what He places in our hands. It is holy and belongs to God. "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord" (Leviticus 27:30, NIV).

Why should I tithe?

The primary reason God has given us the tithe system is to help us integrate Him into the material side of our lives. The reason for tithing is to worship. By returning one tenth of our increase to Him, we recognize that God is owner of all He has placed in our hands. Each time we tithe on an income or an increase we remember God is owner of everything He has entrusted into our hands.

What is the primary purpose for tithe?

We have usually declared that the purpose is to support the gospel ministry or the church. The biblical record helps us understand that the primary purpose for tithe is to worship God. We return our tithe to Him through our church. God then uses it to support His church and fund His ministry.

How should I tithe?

The best way to tithe is to set aside 1/10 of your increase in either money or product when you first realize an increase or income, and give it through what you recognize as God's church. Make it an act of worship by remembering God is your Creator and Redeemer. Return your tithe to Him as an act of worship. Accept Him as Lord of every area of your life.

How is tithe used?

Within the Seventh-day Adventist Church tithe is received by the local congregation and sent on to the local conference office as the primary site for distribution and use of tithe funds in keeping with Church Policy. That policy is an agreement by the world church as to how tithe funds will be used. While the distribution percentages vary somewhat in different conferences, the largest portion of the tithe is used to fund the ministry of local

churches through pastoral salaries, as well as evangelism and additional services provided to the local church.

Should I tithe on the "net" or the "gross"?

Your question is one that is frequently asked, and there are several aspects that need to be considered in answering it.

1. The primary purpose of tithing is not so much to collect the money, but rather to help individuals integrate the lordship of Jesus Christ into every area of life, especially the area of finance and material possessions.
2. It is important that each person have the experience of tithing as an act of worship to God.
3. The principle of tithing is based on the concept of increase gained by the individual or family. The individual should tithe on all those areas which would be considered direct increase and not related to direct expenses in producing a product or service, etc. The key principle is that we tithe on the increase. (Lev. 17:30-33).

When it comes to taxes, we need to realize that they are normally part of our "increase" because we do receive services in return for them. (We may not like or appreciate those services, but we do receive services.) So most people tax on their gross income if they are on salary. There is also the issue of who we place first--God or the government. Most people who own and run their own business tend to tithe on their net profit after deducting their business expenses. Here is where you need to be careful and let the Holy Spirit guide you as to how to consider business expenses. The government many times allows us to deduct things which are really part of "increase", such as when we expand the business, or buy new equipment. Some overlook the fact that if you count equipment purchases and depreciation on equipment as business expenses, you are actually counting the same thing twice as a business expense. In addition, there is a difference between our personal expenses for living which include taxes, and the expenses involved in producing a product or running a business. This would be calculated by deducting the expenses for producing the product or service from the total income--thus calculating the increase.

Should I tithe on welfare income?

The principle of tithing is based on the concept of increase gained by the individual or family. The individual should tithe on all those areas that would be considered direct increase and not related to direct expenses in producing a product or service, etc. The key principle is that we tithe on the increase (Lev. 17:30-33). Welfare income is one of the ways God may provide for our family and our needs. Thus it is an increase though it is not earned by our work.

Should I tithe on my income before or after deducting such things as Social Security or retirement contributions?

Remember, the key principle on tithe is that we tithe on the increase. With Social Security, we need to remember that ultimately we receive back what we have paid in with additional income beyond what we paid in our taxes. That additional income comes from the amount our employer paid, as well as benefits even beyond what was paid in should we live to an older age. So some of our Social Security benefits come from what we have paid in during our working lives. The rest comes from what our employer paid in, and what others have paid to the system. In most cases we will receive more in benefits than what we paid in during our working lives. I have heard three alternatives that seem to apply the principles of tithing on our increase and putting God first:

1. God blesses in so many ways that some people tithe now before Social Security and continue to tithe after they are on Social Security and count it all as "increase."

2. Some people deduct their Social Security payments before they tithe as they will tithe on that money when they begin receiving Social Security.
3. Some people tithe on all of it now. Then when they receive Social Security they only tithe on the difference between what they put into the program and what they take out. But this requires careful record keeping to maintain our own integrity.

Any of the three ways seem to work in applying the principles of tithing on our increase and putting God first.

Should I tithe on my Social Security income?

Please refer to the previous answer about tithing before or after Social Security or retirement plan deductions.

Offerings

What are offerings?

Offerings are our response of love responding to God's blessings and goodness. They serve as a means of helping to further integrate God into the financial side of our lives. Recognizing God as Owner, we follow the convicting of the Holy Spirit--managing what He has placed in our hands and worshiping God by returning some of what He has placed in our hands. We give where and how the Holy Spirit convicts and empowers us to do so. We give to worship God--and we do so by supporting His Church, by advancing His mission, by helping others--but most of all by listening to Him and following where leads and doing what He convicts.

How should I give offerings?

Two principles should guide our offerings--as God blesses and as He guides us through His Spirit--"Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver" (2 Cor. 9:7, NIV). The Macedonian churches give us an example of the way to give. "For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints. And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will" (2 Cor. 8:3-5, NIV).

Storehouse

What does the term "storehouse" mean?

The term "storehouse" has become a contemporary term describing the place we choose to which we bring our tithes. It comes from God's call in Malachi 3:10--"Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the Lord Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it (NIV).

Where did the term "Storehouse" originate?

The concept of storehouse began during the revival at the time of King Hezekiah when the people returned their past tithe as part of the revival. So much was brought in that the king ordered the construction of storerooms (2 Chronicles 31:2-11).

How does the "Storehouse" function in the Seventh-day Adventist Church?

The local conference office is considered the storehouse for tithe within the Seventh-day Adventist Church. Tithe is returned through the local congregation and then passed on to the conference where it is distributed according to the policies voted by the world church. Most of the tithe is used within the local conference, and the major portion is used for ministry in the local church.

Tithe Definition

The Hebrew word, *ma'aser*, is translated both as "tenth part," and "tithe." In like manner the Greek word, *dekate*, is translated "tenth," and "tithe."

The tithe is "The 10th part of one's increase, which God claims as His (Lev. 27:30). Tithing in one form or another was practiced among various peoples of antiquity for both secular and religious purposes, and by worshipers of the true God at a very early time. Having sinned, man was sentenced to earn his livelihood by the sweat of his face (Gen. 3:17-19), and there was danger that he would come to say in his heart, 'My power and the might of my hand hath gotten me this wealth' (Deut. 8:17), whereas in reality it was God who had given him the power to get it (v. 18). Accordingly, when the Israelites were about to enter Canaan, God warned them that when they should attain to some degree of prosperity they should beware lest they forget Him (vs. 7-11; cf. Rom. 1:19-21). By paying tithe man acknowledges that he is a steward of God, the owner of all things. God does not need man's financial support, for 'the world' is His, 'and the fulness thereof' (Ps. 50:10-12). But man, particularly in his sinful state, stands in urgent and constant need of a reminder that God is the source of 'every good gift and every perfect gift' (James 1:17). Even prior to the entrance of sin the danger of forgetfulness was latent in man's character, and as a test God forbade man to eat of the tree of knowledge of good and evil (Gen. 2:17), claiming it as His own. By complying with this command Adam and Eve were to acknowledge God's proprietorship of the beautiful home that had been entrusted to their care. God gave Adam dominion over the world and over all forms of life upon it (ch. 1:28), but withheld from him the use of this one tree as a token of His own ownership of all. By not eating of the fruit of this tree Adam acknowledged God's ownership, even as the setting aside of the tenth part of one's income testifies to the same eternal truth. [see *Counsels on Stewardship*, p. 65 for the tie with the tithing system.]

"That the principle of tithe paying was early understood by those who worshiped the true God is evidenced by the fact that Abraham paid tithe to Melchizedek as a priest of the most high God (Gen. 14:18-20), who, in blessing Abraham, called him servant 'of the most high God, possessor of

"The prophet Malachi rebuked Israel's tendency toward carelessness in the payment of the tithe (Mal. 3:8-11). To withhold the tithe, he said, is to rob God, and to incur a curse. Contrariwise, upon those who faithfully pay the tithe God promises to open 'the windows of heaven, and pour...out a blessing, that there shall not be room enough to receive it' (v. 10).

"The command to pay tithe is not explicitly restated by any of the NT writers. But in view of the fact that Abraham, as a matter of course, paid tithe centuries before the formulation of the Levitical code, and that the principle of tithe paying was implicit even before man sinned, it is evident that the principle and practice of tithe paying existed long before the Levitical system came into being, and was not peculiar to it. Therefore, the obligations to pay tithe was not automatically waived when the Levitical code became inoperative at the cross. Our Lord's admonition in Mt. 23:23 constitutes tacit approval, though not an explicit command, for tithe paying. Neither Christ nor any NT writer in the least relaxes the obligation to pay tithe. Jesus clearly was not against tithing as such, but against the hypocritical spirit of scribe and Pharisee, whose religion consisted chiefly in the scrupulous

observance of the outward forms of the Law, in this case the law of the tithes. The principle of tithe paying is also tacitly approved by the writer of the book of Hebrews (see ch. 7:8)." (*Seventh-day Adventist Bible Dictionary*, Commentary Reference Series, vol. 8, pp. 1126-1128)

In the *Seventh-day Adventist Encyclopedia* tithe is defined as, "One tenth of a person's income, claimed by God as an acknowledgment of His ownership of all things, and as a means of training in faithful stewardship. 'Thou shalt remember the Lord thy God: for it is He that giveth thee power to get wealth' (Deut. 8:18). 'Honor the Lord with thy substance, and with the first fruits of all thine increase' (Prov. 3:9). 'The tithe...is the Lord's' (Lev. 27:30).

"It is certain that the ancient Israelites were expected to pay much more than one tenth of their income for the support of God's work, though some of the details are obscure. The 'tenth' mentioned in Lev. 27:30 has sometimes been called the first tithe [or the Lord's tithe], and its use for the priesthood and the tabernacle is explained in Num. 18:21. A second tithe (see Deut. 12:17,18; 14: 26,27) was used to sustain the people at their numerous feasts and festivals, which were intended to foster religious principles and national unity. Every third year this tithe was held at home for use among strangers, fatherless, widows and local Levites (Deut. 14:28,29; see PP 525,530).

"As anciently the tithe was devoted to the support of the priesthood and the sanctuary, so today, among Seventh-day Adventists, it is devoted to the support of the ministry in their work of propagating the gospel (Num. 18:21; 1 Cor. 9:14; 1 Tim. 5:18)....Seventh-day Adventists fully adopted the present tithing plan in 1879, in the belief that our Lord made the OT principle set forth in Lev.27:30 and Mal. 3:8-11 applicable to Christians [in Matt. 23:23].

"The tithe, or one tenth, is reckoned on the income, spoken in the Scripture as the 'increase.' In the case of an employed person, the tithe is paid on the entire salary. In the case of a self-employed person or a business, the tithe is paid on the profit — the amount remaining after deducting the expenses of earning the income. No one is received into membership in the Seventh-day Adventist Church until he or she accepts tithe paying as a scriptural obligation. Members who cease to pay tithe are encouraged by the pastor or church leaders to begin again to be faithful in this obligation, but because tithe paying is not a test of fellowship, the individual may continue as a member even if he or she remains delinquent. However, they are not to be considered eligible for holding church office." (*Seventh-day Adventist Encyclopedia*, Commentary Reference Series, vol. 11, pp. 778, 779)

Bible Texts on Tithe

First Mention in the Bible:

Genesis 14:18-20 "And he gave him a tithe of all."

Abraham as a matter of course returns tithe to the priest of the most high God. This is long before the Levitical system and appears to be a part of Abraham's normal activity. He is operating from a principle that is not just now explained to him.

Jacob and the Covenant with God:

Genesis 28:22 "And of all that You give me I will surely give a tenth to You."

This was a spontaneous promise from Jacob when he accepted the God of his fathers as his God too. It points out that tithe is in response to the blessings received from God, not as a means to get God's blessings.

Tithe Instruction from God:

Leviticus 27:30 "All the tithe of the land is the Lord's...It is holy unto the Lord."

The tithe belongs to God. We are not giving Him anything. It is a matter of simple honesty. God trusts us to handle the holy tithe. All the tithe is the Lord's. When we are faithful we regularly return all the tithe to God.

The Use of Tithe:

Numbers 18:21 "I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting."

We return our tithe to God. God, in turn, gives it to the Levites — the religious leaders. The Levites are given the responsibility of using the tithe for their support and the furtherance of the work of God.

Tithe and Revival:

Malachi 3:6-11 "Return to Me, and I will return to you."

In the context of preparing for the Second Coming, God commands all to be faithful in tithes and offerings. Over the years, all true revivals have had a stewardship emphasis. Deut. 28 explains that if we diligently obey and carefully observe the commands of God we will be blessed.

Jesus Supported Tithing:

Matthew 23:23 "These ye out to have done."

Jesus supported the scribes and Pharisees in their strict tithing but told them that they should also be careful in matters of justice, mercy, and faith.

Seven Biblical Principles of Faithful Stewardship

1. God is the Owner of Everything.
 Psalm 24:1
 Psalm 50:12
 1 Chron. 29:13,14
2. We are managers of what God has given us.
 1 Timothy 6:7
 Matthew 25:14
 1 Corinthians 4:1,2
3. Our purpose in life is to glorify God.
 1 Corinthians 10:31
 Matthew 5:16
4. Prosperity is having what you need when you need it.
 Philippians 4:19
 Matthew 28:20
 Isaiah 26:3
5. Debt is bad.
 Proverbs 22:7
 Deuteronomy 28:15-68
 Romans 13:8
6. The Tithe is the minimum testimony of our Christian Commitment.
 Genesis 14:20
 Genesis 28:20-22
 Malachi 3:6-10
7. We must all give an account to God of our stewardship.
 Matthew 25:19
 2 Corinthians 5:10
 Revelation 22:12