

Stewardship: Motives of the Heart

The Impact of Tithing

Lesson #8 for February 24, 2018

Scriptures: Mark 16:15; 1 Peter 3:8-9; 1 Corinthians 9:13-14; Romans 3:19-24.

1. This lesson will focus on the purpose and use of tithing. We will talk about its impact, its importance, and how it is used within the church system. It is intended to be a blessing first of all to the giver but also to the spreading of the gospel.
2. Read 2 Corinthians 13:5. Do we as Christians need to test our faith on a regular basis? The very first reference in the Bible to tithing is the story of Abraham's giving a tithe of the spoils of war to Melchizedek. (Genesis 14:18-20; Hebrews 7:4) As we have already studied, Jacob later agreed to pay a tithe. Still later, the Levites were not given land as a tribal area in Canaan; they were to be supported by the tithes from the other tribes.
3. In New Testament times, Jesus commanded us to preach the gospel. See Mark 16:15 and Matthew 28:19-20. Is there any hint that this command was only intended for pastors and church leaders? Not at all! We are all supposed to be involved in this very important work. One of the most important ways that we can become involved is by returning a faithful tithe.
4. Jesus said clearly that where our money is, there our hearts will be also. (Matthew 6:21; Luke 12:34) Does that apply to the giving of tithes as well? Or, everything we have?
5. Read Malachi 3:10 which says, "Put Me to the test!" In what way does this verse apply to us in our day? What house was God talking about? Our church has a very regular and clearly spelled out plan for funding church workers and pastors through the tithing system.
6. In the Scriptures we have a clear picture of the person to whom Abraham paid his tithe. We also know how the tithes were handled in the days of the Levites and Israelites. But, to whom did Jacob pay his tithe? In Ur? Back in Canaan? Were the animals sacrificed?
7. Even a cursory evaluation of the giving habits of Christians demonstrates that very few of them give regularly to any church organization.

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.—[as quoted in *Adult Sabbath School Bible Study Guide** for Sunday, February 18].

8. Is there any reason to think that God's plan for supporting His church—including those who are doing their best to spread the gospel—has changed since the days of Abraham?
9. The Seventh-day Adventist Church is almost unique among Christian churches today. We have a single organization that is attempting to spread the gospel to every part of the world. This requires funds to support an enormous number of people. It also requires commitment from not only pastors but also church members in spreading the gospel.
10. Read again Revelation 14:6-7. Are we indeed participating in the process of spreading the three angels' messages to everyone in the world? Is that an individual responsibility?
11. Malachi 3:10 clearly states that God will bless those who return a faithful tithe. What kind of blessings can we expect from doing that? The immediate focus of many when thinking about the tithe is financial. Can God really make the 90% go further than the 100% would go without His blessing? But, there are other aspects of God's blessing. When we make significant

financial commitments to the cause of God, we also take the cause of God more seriously. There are spiritual blessings that God wants to give us in addition to financial blessings. Which one of us does not need every blessing that God offers? Everyone needs those.

12. Read **1 Peter 3:8-9**:⁸ To conclude: you must all have the same attitude and the same feelings; love one another as brothers and sisters, and be kind and humble with one another.⁹ Do not pay back evil with evil or cursing with cursing; instead, pay back with a blessing, because a blessing is what God promised to give you when he called you.—American Bible Society. (1992). *The Holy Bible: The Good News Translation** (2nd ed., 1 Peter 3:8-9). New York: American Bible Society.
13. So, who receives the greatest blessing when we pay our tithe? Is it us who give? Or, those who receive and use the monies brought into the Lord's storehouse? Bad question! Jesus Himself promised that if we give, it will be given back to us in various ways. (Luke 6:38)
14. Read **Acts 20:35**: "I have shown you in all things that by working hard in this way we must help the weak, remembering the words that the Lord Jesus himself said, 'There is more happiness in giving than in receiving.'"—*Ibid.** (Acts 20:35).
15. What spiritual blessings can we expect from joining in this partnership with God?
16. **Jeremiah 17:7**: "But I will bless those who put their trust in me."—*Ibid.** (Jeremiah 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, 404.4-405.0. [Bold type is added.]
17. Are you blessed by attending Sabbath school and church and by fellowshiping with other believers? It should be our favorite day of the week. Do you feel like the church members are your extended family? Have you been blessed by the Lord through the ministry of others such as the pastor? And the Sabbath school teacher? What can you do to bless others?
18. Read 1 Timothy 5:18; Deuteronomy 25:4; and Luke 10:7. Paul writing to Timothy suggested several reasons from Scripture that tell us that we need to support the work of God. The expression "You shall not muzzle an ox while it treads out the grain" is probably an ancient proverb. Surely, the ox who works all day deserves to eat of the products of his work. Jesus said, "The laborer is worthy of his wages."
19. God could have arranged for the support of His workers in some other way. But, He recognized that a systematic plan in which we are involved and in which we also end up being blessed is the best plan.
20. **1 Corinthians 9:14**: In the same way, the Lord has ordered that those who preach the gospel should get their living from it.—*Good News Bible.** (1 Corinthians 9:14).
21. **2 Corinthians 11:7-11**:⁷ I did not charge you a thing when I preached the Good News of God to you; I humbled myself in order to make you important. Was that wrong of me? ⁸While I was working among you, I was paid by other churches. I was robbing them, so to speak, in order to help you. ⁹And during the time I

was with you I did not bother you for help when I needed money; the brothers and sisters who came from Macedonia brought me everything I needed. As in the past, so in the future: I will never be a burden to you! ¹⁰By Christ's truth in me, I promise that this boast of mine will not be silenced anywhere in all Achaia. ¹¹Do I say this because I don't love you? God knows I love you!—*Good News Bible*.* (2 Corinthians 11:7-11).

22. What can we learn from these two passages? In what way was Paul being paid by other churches and, in effect, robbing them to support the church at Corinth? He was receiving money sent from the Macedonian churches to support him while he worked in the much wealthier Corinthian church. We know that Paul worked very hard at spreading the gospel. Sometimes, he would work all night making tents so he could preach during the day. See 2 Thessalonians 3:8.
23. Let labor for souls become a part of your life. Go to the homes even of those who manifest no interest. While mercy's sweet voice invites the sinner, work with every energy of heart and brain, as did Paul, who "ceased not to warn every one night and day with tears." The heavenly messengers are waiting to co-operate with your efforts. Will you do the work appointed you of God?—Ellen G. White, *Review and Herald*,* May 22, 1888, par. 19.
24. God has designed that the tithe be used for a particular purpose.
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, *Review and Herald*,* December 1, 1896, par. 25; *Counsels on Stewardship** 103.2; *WM** 277.1.
25. Through Moses, God gave very specific instructions to the children of Israel. **Leviticus 27:30** says: "One tenth of all the produce of the land, whether grain or food, belongs to the Lord."—*Good News Bible*.* (Leviticus 27:30).
26. Few of us are farmers. So, how does this verse apply to us?
27. Several verses in the Bible talk about storehouses. There is a storehouse for wind (Jeremiah 10:13), one for water (Psalm 33:7), even one for snow and hail (Job 38:22), all of which are clearly controlled by God Himself. There is a more important storehouse which is very precious to God and that is the storehouse to which we pay our tithe.
28. **Numbers 18:21**: The LORD said, "I have given to the Levites every tithe that the people of Israel present to me. This is in payment for their service in taking care of the Tent of my presence."—*Good News Bible*.* (Numbers 18:21).
29. Based on this verse, our system of tithing is known as *the storehouse principle*. The Israelites were to bring their money and their goods for payment of tithe to the temple in Jerusalem. (Deuteronomy 12:5-6) More than one thousand years later, they still clearly understood the meaning of this expression as used in Malachi 3:10.
30. Read 1 Chronicles 26:20; 2 Chronicles 31:11-13; and Nehemiah 10:38. God's storehouse is also called *the temple treasury*, *the storerooms for gifts dedicated to God*, or just *storerooms in the temple area*. So, where is the Lord's storehouse today? We do not need to travel to Jerusalem to pay our tithes. The church has a very simple, straightforward method for collecting tithes and forwarding them to the "storehouse." Members pay their tithe to the local church, and it is sent to the conference or mission. The conference or mission treasury arranges to pay pastors; a portion of the tithe is forwarded to the higher levels of the church.

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*,* 338.1.

31. In our day, there are those who feel that they should have the right to determine where their tithe money should be spent and used. What would happen to our church organization if everyone did that?
32. But, do not get the idea that, somehow, by paying tithe we are earning our salvation. Salvation is a free gift. (Romans 3:19-24; 4:1-5)
33. Read Ephesians 2:8-9. There is no way we can earn our salvation. We are sinners and totally undeserving. We are saved by the unimaginable gift of God through Jesus Christ coming to this earth. As we submit our tithe, it is very natural for us from a human standpoint to think even subconsciously that we are giving our money to the Lord. But, as we have seen in our previous studies, that money was never ours; it has always belonged to God. Giving it back to Him is the right thing to do.
34. However, we need to develop that trusting relationship with God called *faith*. Returning to Him what belongs to Him is a part of that relationship. Are we going to be humble partners of God? Or, are we going to steal from Him? Jesus said that if we love God, we will obey Him. (John 13:34-35; 14:15) Returning the tithe to Him is an outward expression of our trust in Him.
35. God asks us to dedicate to Him one day out of seven of our time. He also asks us to return to Him one-tenth of our income as a sign of our partnership with Him.
36. Read **Luke 21:1-4**: ¹Jesus looked round and saw rich people dropping their gifts in the temple treasury, ²and he also saw a very poor widow dropping in two little copper coins. ³He said, "I tell you that this poor widow put in more than all the others. ⁴For the others offered their gifts from what they had to spare of their riches; but she, poor as she is, gave all she had to live on."—*Good News Bible*.* (Luke 21:1-4).
37. We need to think carefully about this story. We know that the offerings given to the temple in Jesus's day primarily went to the very wealthy Sadducees. What do you think they did with those two tiny little copper coins that the widow gave? They probably regarded them as essentially worthless. Why then did Jesus say that her two copper coins were so precious in God's sight? That woman gave not just a tithe but also everything she had. She was placing her trust 100% in God's ability to care for her. Do you think God did care for her? Of course! How many of us when paying tithe actually feel any financial pinch?
38. Read **Acts 17:25,28**: ²⁵"Nor does he need anything that we can supply by working for him, since it is he himself who gives life and breath and everything else to everyone....
²⁸As someone has said,
'In him we live and move and exist.'
It is as some of your poets have said,
'We too are his children.'"—*Good News Bible*.* (Acts 17:25,28).
39. When appealing to non-Jews who had no knowledge of the history of the Old Testament, Paul talked about the Creator of all things and the fact that even their lives were supported by the

one true God on a daily, moment-by-moment basis.

40. Ellen White in commenting said:

Parents, in wisdom and love teach your children the grand lesson that in God we live, and move, and have our being. [Acts 17:28] **Every pulsation of the heart is a rebound from the touch of the finger of God.** He watches over us by day, and under his wings we find shelter by night. His preserving care is over us, whether we wake or sleep. He is as a sentinel to guard us from Satan's power, or we should be taken captive by him. Jesus is our constant friend. We are to look to him moment by moment, and by looking to him we are to live.—Ellen G. White, *Review and Herald*,* December 2, 1890, par. 15. [Content in brackets and bold type are added.]

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, 386.2. [Bold type is added.]

41. As you could imagine, Ellen White spoke fairly frequently about the importance of tithing. How do you understand the following passage? Isn't this system fair and equitable?

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** 566.1.

42. Do we actually refuse Him if we fail to give our tithes? What would the church do with the massive increase in the storehouse if every Seventh-day Adventist paid a faithful tithe? Jesus knew exactly how corrupt the Jewish leaders were who received the money given to the temple. But, He commended the widow for giving her two mites. What does that teach us about our responsibilities to pay into the storehouse?

43. Read 1 Corinthians 9:13-14 again. Do we have any responsibility not only for paying back our faithful tithe but also in encouraging others to do the same? How can we do that? Is there some kind of direct relationship between salvation by faith and tithing? What does tithing have to do with our relationship with God known as *faith*?

44. If we have a clear understanding of the purpose of tithing and if we pay our tithe by returning it to God, what effect does that have on our relationship with Him? There are some who feel that by paying their tithe, they are somehow earning favor with God. That is not the point.

45. One of the benefits of tithing is that it stimulates our generous impulses and discourages selfishness. As we know, selfishness is the very essence of Satan's kingdom.

46. Does it encourage us to pay a faithful tithe when we hear about ministerial workers and other Bible workers giving sacrificially of their time in efforts to spread the gospel? It should!

47. So, we have seen that returning the tithe to God not only improves our personal relationship with Him, thus giving us a blessing, but also it provides a blessing to those who are benefitted.
48. It is easy for us to look at the massive church organization and wonder how our small amount of tithe can have an impact on such a big storeroom. Ellen White discussed this using the natural process of watering the earth from rain to raindrops and small streams to rivers and larger bodies of water and, finally, to the ocean where it is caught up through water vapor and returned to rain again as an illustration of how our small amount of tithe benefits God's work.
49. It may not be obvious everywhere that the tithe is promoting a rapid growth of the church. Christ's parable about casting seed in different places with different results is instructive. (Matthew 13:1-8) In some cases, the growth is rapid and very productive; in others it may not be so. God still pours out His rain and sunshine on every part of the world. (Matthew 5:43-48)
50. There are those who feel that because they are not satisfied with the progress being made in a certain area of the church work, that it is okay to withhold their tithe. The illustrations above make it very clear that is not God's plan. We need to be a part of the larger picture.
51. Have you ever wondered how Jesus was supported in His work? Read Luke 8:1-3. There were many women who traveled with Jesus and His disciples, supporting them with their substance. Some of those women were quite wealthy. Joanna was the wife of a high government official under Herod. Mary Magdalene managed to buy a very expensive container of perfume. Don't you wish you knew more about how those women traveled with Jesus and His disciples? And how they supported Jesus?
52. Review again some of the main verses that impact our understanding of tithing: 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.
53. In 1 Timothy 5:17-18, Paul was quoting from Deuteronomy 25:4. This is similar to what Jesus said in Matthew 10:10 and Luke 9:3. Paul clearly felt that those who are willing to spend their lives ministering to the cause of God deserved their pay—and maybe even a double pay!
54. Are we ready to accept God's challenge and His blessings? Are we willing to try the special partnership with God? Are we ready to be channels of blessing rather than stagnant reservoirs?
55. The Seventh-day Adventist Church has been blessed with more truth and inspired material available to us than any other people in history. We are also a fairly wealthy church compared to others in the past. Are we going to hoard? Or, are we going to share?
56. In light of the passages that we have read, does it seem to you like we are just adding to God's storehouse—His "divine pockets" so to speak? Or, is the main blessing that comes from tithing for the one who returns that tithe to God?
57. Are we tempted to think that meeting our own needs comes from our own efforts? Do we daily recognize that we could not do anything without the power and blessing of God? Do we recognize that the finishing of the gospel depends on the faithful efforts of pastors, teachers, evangelists, and us? Would we like to hasten the second coming? Those who are supported by the cause of God are not always perfect. They often make mistakes like the rest of us. But, that does not mean that we should withhold money from God's cause. Are we prepared to receive even more blessings from God by returning the tithe to Him?

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