

Gospel Finance: Pulling Together

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Where shall I send my tithe since I no longer have confidence in church leadership?" "May I give it to anyone who claims he is preaching '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 and expect the Lord's approval?"

These are practical questions and—sincere. Unfortunately, they reflect an uncertainty among some of our members on 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 the tithing system can provide sound insights to assist modern Adventists in resolving such questions. We may begin our survey with Israel's experience in the times of the judges (1400-1050 B.C.). It was 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). There was little "pulling together" for the common good. In contrast the establishment of the monarchy symbolized to the Bible writer a sense of unity. Monarchy inspired a national consciousness, a national purpose, and brought identity and coherence to Israel's religious faith and civil institutions.

To characterize the period of the judges as one of disorder and the period of the monarchy as one of organizational unity is, of course, to generalize. Both eras had their respective strengths and weaknesses. Nevertheless, 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. The resulting prosperity provided an

appealing showcase, attracting the surrounding nations to the true God (see Deut 4:5-8). Order is the law of heaven; it is seen in all God's works.

Israel's Support System

Israel's monarchical government was a theocracy. Consequently, religious faith was intimately linked with civil life and was administered as foundational to the national existence. Undergirding the priestly temple ministrations and the national religion lay the divinely appointed financial plan of the tithe.

The practice of rendering to God a tithe or a tenth of one's increase in material goods appears as a definite part of the patriarchal religion from time immemorial (Gen 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.

With the establishment of the Israelite nation at Sinai and with the elaboration of the patriarchal ritual with "temple" 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." (Lev 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 (Num 18:21-24).

The procedure for distributing the tithes is only sketched. The Levites (living in the 48 cities allotted to them throughout the tribal territories, Num 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 chambers where it was redistributed to the priests (and in later years to other Levitical personnel) who immediately and directly served in the sanctuary

service and worship (Num 18:26-28).

It is doubtful whether this financial plan functioned at all in the period of the judges; it is certain that it lapsed at times during the monarchial era. But in periods of spiritual revival we catch glimpses of its operation. One of these occurred under king Hezekiah of Judah (see 2 Chron 31:2-19).

In response to the king's command to "give the portion due to the priests and Levites" (1 Chr 31:4), "the tithe of everything" (vs. 5) began to flow into the temple storehouse. Azariah the high priest 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 have plenty left" (vss. 9-10). This heartening news prompted Hezekiah to enlarge the storage areas and to appoint officers to oversee the regular distribution of this support "to their brethren, old and young alike, by divisions" (see vs 11-19).

When Nehemiah—appointed governor over the re-established nation of Judah (5th century B.C.)—led the Jews into a renewal of their covenant with God (Neh 9:38), he also led them into a commitment to revive the ancient 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. (Neh 10:37-39 cf. 12:44)

During Nehemiah's temporary absence from Judah (Neh 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?" (Neh 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" (Neh 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" (Mal 3:8-9). Although the criticism is severe, God once more appeals to His people: "Bring the full tithes into the storehouse, that there may be food in my house" (vs. 10).

From our overview of the biblical data it is evident that the Levitical worship was amply underwritten by a tithing system which 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 monies 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 to the temple personnel who gave full time to their respective spiritual ministries.

Adventists, Organization, and Tithing

Early Sabbath-keepers 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 why 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*, 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' on the tithing principle."

It was not until the years 1876-79, however, that a fulfilled tithing system (adapted from the Levitical model) was instituted as the basis for denominational finance. The membership was encouraged 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 to be remitted to the conferences for the support of the ministers in their respective territories. The conference was designated as the storehouse for the tithe. A tithe of these tithes was passed on by the conferences to the General Conference. Over the years this "storehouse" principle has been refined. Tithe funds now flow from the local churches to the conferences with certain percentages of the tithes moving on to their respective administrative union conferences and finally to the General Conference with its administrative oversight of the world field.

The steady growth and extension of the organized church of Seventh-day Adventists—from 3,500 members in the United States to five million worldwide, and from a small New England area to a presence in 183 countries—has demonstrated under God's blessing the soundness of the "storehouse" principle of the Levitical system. The church succeeds when it pulls toward a common goal.

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 (later known as Madison College) became granddaddy of scores of similar units which assisted in developing the work in the southern area of the United States. Today, approximately 700 self-supporting units and independent businesses with the 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, it is the Adventist Church itself that 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 over the years through 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 (Exod 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 certain experiences of Ellen White as their defense for accepting the Lord's tithe.

Ellen White and the Tithe

As one of the pioneers Ellen White encouraged the organizing of the Adventist church and fully endorsed by teaching and practice the system of tithing on the "storehouse" plan. It is true, however, that in those early years before medical and sustentation plans were inaugurated, she (by the Lord's direction) did assist occasionally 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 states of America. 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*, 389-97.

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 herself addressed the issues raised by the questions cited at the beginning of this article. They were raised in her day as well as ours. We quote:

God has given special direction as to the use of the tithe. He does not design that His work shall be crippled for want of means. . . . 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, 9:247)

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. . .

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. (Ibid., 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? 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." . . .

. . . 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. . . . Do not, by your neglect of duty, increase our financial difficulties. (Special Testimonies, Series A, No. 1, pp. 27, 28 [Aug 10, 1890])

Our Global Challenge

Seventh-day Adventists recognize the good work other Christians are doing. However, we are committed to the fact that divine leading brought about the birth and organization of the Advent movement to carry out the special mission symbolized by the flying angels in Revelation 14:6-14; 18:1-4. These depict a religious movement which spreads "the everlasting gospel" with certain plain, end-time warnings and appeals "to every nation and tribe and tongue and people."

While the truth is perfect in Jesus, neither the leadership nor the laity of this movement will ever be perfect. The church has its defects. The wheat always will be mingled with tares

(Matt 13:24f); 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 is appointed to accomplish its mission. The 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 depositions of the tithe are admissible.

God has high expectations for His special people to press together spiritually and to pull together financially to accomplish His global objectives. The times demand a personal renewal of our covenant relationship with God. The global task of the church and its tremendous need for adequate financial support is many times greater than the task of Israel to underwrite a single temple. With so large a challenge before us let every minister and member enter wholeheartedly into the spirit of Nehemiah and Israel's commitment: "We will not neglect the house of our God" (Neh 10:39).