

Spring 1989

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Recommended Citation

Oliver, B. (1989). Church attitudes to tithing through the years. *Adventist Professional*, 1(3), 16-18.

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Church attitudes towards tithing through the years

by Barry D. Oliver

Seventh-day Adventist attitudes towards tithing and the use of tithe funds have developed in the context of a widening concept of the mission of the Church. Along with the impetus towards organisation in the early 1860s and reorganisation in the early 1900s, financial attitudes and policies related directly to a vibrant sense of purpose and mission.¹ An understanding of this emerging missionary consciousness is essential to the present exercise.

This essay will not attempt to deal with the biblical data related to the nature and purpose of the tithe, in view of the fact that these are examined in companion articles.

Rather, the aim is to trace historically the development of principles of tithe-paying within the Seventh-day Adventist Church and to examine the attitudes towards the use of tithe by administrators and executive committees during the denomination's formative years.

Principles of Tithing

The necessity of some form of systematic plan to provide for the support of the ministry quickly became apparent to the pioneers of the 'Advent Movement'. The early believers supported their 'clergy' sincerely but



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somewhat haphazardly. For example, in 1857, J.N. Loughborough preached eight months in the Midwest of the United States, receiving only \$30 in cash, a buffalo-skin overcoat, and room and board from interested persons.

"My case was not an exception," he wrote. "Other ministers fared equally well, and we were happy in the Lord's work."

James White continually appealed for greater support for the ministry during the 1850s. In one article, he cited, among others, the example of a minister who had driven a borrowed team of horses 200 miles to meet a number of speaking appointments. In three weeks, he preached about fourteen times but received just four dollars to support himself and his family. White contended, "Is it not time that such evils were remedied among us?"²

In response to the crescendo of voices calling for a full-time, paid clergy, J.N. Andrews was requested by the Battle Creek Church in 1858 to head a study group aimed at discovering biblical principles of financial support for the propagation of the gospel and the 'ministry'. The group eventually recommended a plan of a systematic benevolence—later to be affectionately known to church members as 'Sister Betsy'.³

The plan of systematic benevolence that was adopted by Sabbath-keeping Adventists in Battle Creek the following year consisted of setting aside from five to twenty-five cents for men and from two to ten cents for women each week.⁴ Five years later, members were encouraged to give, in addition, a weekly gift of two cents for each one hundred dollars' worth of property that they possessed. It is significant that James White argued for this additional gift on the basis of the exam-

ple of Israel, and quoted Malachi 3: 8-10 and Luke 11:42.⁵ White did not specify, however, that tithe was to be paid as a percentage of income. That development did not come until well into the 1870s when a realisation of the church's global missionary task was beginning to dawn on the church.

A tithing system based somewhat on the levitical model was in place by 1879. Church leaders encouraged members to participate in the tithing plan and believed that it was God's ordained arrangement for the support of the clergy and the work of the church. Tithes were to be gathered in the churches and remitted to the conferences for the support of the clergy in their respective territories. The conferences were considered to be the 'storehouses' for the tithes that were 'returned to the Lord' by faithful Seventh-day Adventists. For the support of the General Conference and its workers a tithe of tithes was passed on to that body.

By 1875, Ellen White clearly supported the principle of tithing. While recognising that there would be some who would 'pronounce this [tithing principle to be] one of the rigorous laws binding upon the Hebrews', she made it patently clear that she regarded 'the special system of tithing' as being 'founded upon a principle which is as enduring as the law of God'. She contended that 'our Heavenly Father did not originate the plan of systematic benevolence [including tithing] to enrich Himself, but to be a great blessing to man'.⁶ She also understood that widespread tithing practice would be invaluable to the church for the facilitation of the spread of the gospel.

In 1904 she wrote,

Some ministers who have been sent to foreign lands, to enter fields never worked before, have been given the instruction, 'You must sustain yourselves. We have not the means with which to support you.' This ought not to be, and it would not be if the tithe, with gifts and offerings, was brought into the treasury.⁷

'Continuous re-assessment will be necessary, as it was for the pioneers of the Church'

Systematisation of the principles of tithing and freewill offerings went hand in hand with the development of comprehensive organisational structures in the Seventh-day Adventist Church. The rationale for both was the sense of world mission and eschatological urgency which motivated the leaders and faithful members of the denomination. That the need for adequate support for the ministry and the need for organisation were intrinsically bound together was affirmed by Ellen White when she recollected that before the organisation of the Seventh-day Adventist denomination in the years 1860-63, 'it was evident that without some form of organisation 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, . . . and for many other objects, organisation was indispensable.'⁸

Attitudes Towards Using Tithe

While the development of attitudes towards giving a faithful tithe can be documented with relative ease, the development of attitudes toward the use of tithe funds can not be so easily traced. While the denomination has recognised that there is biblical precept and precedent for tithe funds' being used for the support of a paid clergy, those biblical data do not appear to have been used

'in order to secure the humblest place of worship, it may be necessary to appropriate the tithes'

with the same clarity nor regularity as the biblical data which support the call for the people of God to follow the tithing principle. Perhaps one reason for this has been a knowledge that, while Ellen White herself certainly spoke strongly on the necessity for tithe funds to be reserved for the support of the gospel ministry, she did recognise some notable exceptions. For example, in 1897, she wrote that those entrusted with responsibilities should not 'allow the treasury that God has appointed to sustain the ministers in the field, to be robbed to supply the expenses incurred in keeping in order and making comfortable the house of God'. Yet, just a few sentences earlier, she had written: "There are exceptional cases, where poverty is so deep that in order to secure the humblest place of worship, it may be necessary to appropriate the tithes. But that place is not Battle Creek or Oakland"⁹. While objectivity demands that some exceptions be recognised, it is clear that Ellen White was strongly committed to the sacred nature of the tithe funds and their use for the support of those involved in full-time evangelistic and pastoral ministry.¹⁰

There is another reason, however, why the denomination has not always spoken with clarity and, in the opinion of some, has acted with inconsistency in regard to the use of its tithe funds. This relates to its belief in its reason for existence. Given the need to evangelise the world, the church has apparently seen its divinely ordained destiny and purpose as the rationale for adjusting its financial policies to best facilitate its global mission. While such pragmatism may be seen by some in a negative light, it may also be seen as consistent with subordinating all to the completion of the gospel commission.

The task that the Church must continually address, therefore, may be seen as the integration of biblical principles with respect to the use of tithe with the counsel

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given by Ellen G. White, while maintaining a flexibility and pragmatism consistent with its global task. Continuous re-assessment will be necessary, as it was for the pioneers of the church. Their prayerful efforts saw continuous development in understanding and practice.

1. The commitment to the task of the church and the fervent eschatological hope which lay at its foundation sometimes precipitated what many would today consider to be unwise financial policies. For example, in an Executive Committee meeting in 1895, O.A. Olsen, president of the General Conference, explained the policy of the General Conference regarding the progress of the work. He strongly maintained that 'faith and not sight, is the policy of the General Conference... It has not been the policy of the General Conference,' he said, 'to wait until funds were in sight for supporting a work before entering upon it' (*General Conference Executive Committee Minutes, 19 July 1895, Record Group 1, General Conference Archives.*)

In 1897, having just assumed the General Conference presidency, George Irwin stated, in similar vein, that 'while he believed that we should adhere to business principles as closely as possible,' he considered that it would be 'detrimental to the best interests of the work to adopt a worldly policy' (*General Conference Association Proceedings, 15 March 1897, Record Group 3, General Conference Archives.*) What he meant was that it was not necessary to have money before spending it. After all, the Lord was coming and the world had to be warned.

2. James White, *Systematic Benevolence, Review and Herald, 17 February 1859, 104.*

3. For brief treatments of the history of the development of 'systematic benevolence' among Sabbath-keeping Adventists see Brian Strayer, 'Sister Betsy and Systematic Giving among Adventists',

God forbid that the church of today should fail to continue that process of development that will facilitate the global task to which the church has been commissioned by the Lord. ○

Adventist Review 6 December 1984, 8-10; Charles H. Betz, 'Systematic Benevolence in Historical Context', *Review and Herald, 1 May 1975, 8-9* and 'Hold Fast That Thou Hast', *Review and Herald, 8 May 1975, 13-14.*

4. J.N. Andrews, J.B. Frisbie, and James White, 'An address', *Review and Herald, 3 February 1859, 84*; 'Business Proceedings of the General Conference', *Review and Herald, 9 June 1859, 20.*

5. James White, 'Systematic Benevolence', *Review and Herald, 29 November 1864, 1-2.*

6. Ellen G. White, *Testimonies for the Church, vol.3, 1948, 396, 404-5.*

7. Ellen G. White, 'The Use of Tithe' MS 82, 1904.

8. Ellen G. White, *Testimonies to Ministers, 26*; emphasis supplied.

For a full treatment of factors which precipitated the need for reorganisation and the principles which guided its form see my recently completed dissertation *Principles for Reorganisation of the Seventh-day Adventist Administrative Structure, 1888-1903: Implications for an International Church* (Ph.D. diss., Andrews University, 1989).

9. Ellen G. White, (No title), MS 24, 1897. For a more complete treatment of Ellen White's principles of tithe usage and possible exceptions the reader is referred to a duplicated document available from the Ellen G. White Research Centre at Avondale College entitled 'Highlights of the Beginnings of the Tithing System'. The document has been assembled by Arthur L. White.

10. See, for example, Ellen G. White, MS 47, 1898; MS 149, 1899; *Testimonies, vol. 6, 215, 386-87, 447.*

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Tithing in a Diverse Business

by Keith Johanson

Tithing in primitive cultures was reasonably simple. The tenth of any increase was set aside whether it was cattle, sheep, fowls, orchards or garden produce; gold, silver or precious stones—one tenth of the increase was tithe, and that was simple enough.

That we should be particular about tithing was indicated by Jesus as recorded in Matthew 23:23, re mint, anise and cummin.

In a modern business, setting the same tithing princi-

When the increase takes varied forms, calculating tithe and converting it to cash is itself a diverse business

ple applies. However, the increase comes in many additional ways. As well, church treasurers are not as willing to take our increase in the form of cattle, sheep or even orchard or garden produce. Probably, they would prefer not to receive the increase in gold, share script or one out of ten allotments in a land development sub-division. So,