

THE TITHE

T 05 Principles and Procedure in Tithing

T 05 05 Sacred— The tithe is to be held sacred for the work of the ministry and Bible teaching, including conference administration. The tithe is not to be expended upon other lines of work such as church or institutional debt-paying or building operations.

T 05 10 Scriptural Obligation— While tithe paying is not held as a test of fellowship, it is recognized as a scriptural obligation which every believer owes to God, and as an essential in claiming by faith the fullness of blessing in Christian life and experience.

T 05 15 Leaders to Set Example— All denominationally employed Seventh-day Adventists who have been issued a credential/license, members of union and local conference committees and institutional boards, church elders and other church officers are to recognize it as a principle of leadership in God's work that a good example be set in the matter of tithing. A person who does not live up to this standard disqualifies himself/herself from being continued as a church officer, denominational employee or committee member.

T 05 20 Paid to Local Church— It is recognized that the local conference level of denominational organization is the "storehouse" to which all tithe should be sent and from which the gospel ministry is supported. For the convenience of church members, the tithe is turned in to the local conference through the local church where membership is held.

T 05 25 Tithe Paid to Denominational Institutions— Tithe paid to denominational institutions shall be remitted by the institutions to the local conferences in whose territory they are located. The regular percentages according to policy shall be passed on by the local conferences to their higher organizations. The remainder of the tithe retained by the local conferences may be used as the conference committee shall determine, within denominational guidelines concerning use of tithe and with due regard being given to the needs of the institutions from which the tithe was received.

T 05 30 Student Tithe— The principle of tithing being recognized as the regular substantial, and equitable basis for the support of the ministry of the Church, it is important that the youth in Seventh-day Adventist schools, many of whom will be the employees of the future, be taught to be conscientious tithe payers. Secondary schools and colleges provide an excellent and effective medium for doing this both by precept and by practice. However, since the aggregate of student labor has greatly increased with the years, a considerable financial loss accrues to the institution which accepts the responsibility for providing cash to students with which to meet their tithe obligations. In view of these considerations:

1. *School Earnings*— All students shall be encouraged to return tithe on their earnings while in school.
2. *Conference Treasury*— Students shall return their tithe to the local conference through the church where the school is located, it being recommended that they transfer their membership to the school church during their attendance at that school.
3. *Conference Subsidy*— Where the operation of this plan imposes a financial hardship upon the school the conferences concerned shall arrange to subsidize the institution to such extent as may be deemed equitable to meet the exigencies of the situation.

4. *Storehouse*— Only conference organizations are authorized to make allocations from tithe funds. The tithe is the Lord's and should be returned to the storehouse, the conference treasury. "Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, pour you out a blessing, that there shall not be room enough to receive it" (Mal 3:10). "The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborer in their work" (GW 226).

T 20 10 Use of Tithe— 1. *Philosophy*— Through the Bible and the ministry of Ellen G. White, God gives inspired counsel and valuable guidance on many matters. This enables the Church to develop sound policies, the application of which will be in harmony with our understanding of God's revealed will.

2. *World Mission of the Church*— It is essential that the leadership of the Church carefully study and apply the principles and concepts involved in the use of the tithe so that the Church can effectively meet the needs and challenges of carrying the gospel and in proclaiming the three angels' messages to the whole world. In planning the use of these sacred funds, conferences must continue to regard the gospel outreach in soul-saving evangelism as a priority of the greatest importance. In pursuance of this ideal, this policy for the use of tithe has been adopted.

T 20 15 Purposes for Which Tithe May Be Used— 1. *Support of Pastors, Evangelists, Ministers*— The tithe shall be utilized to support salaried personnel directly engaged in pastoral and evangelistic soul-winning endeavors. "The tithe is to be used for one purpose— to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God" (Ms 82, 1904).

2. *World Missions*— The Sharing the Tithe Policy (T 10) shall be followed. This policy is the Church's response to the Biblical principle of the strong helping the weak, and Ellen G. White's counsel on sharing tithe. "More and more we must come to realize that the means that come into the conference in the tithes and gifts of our people should be used for the support of the work not only in the American cities, but also in foreign fields. Let the means so zealously collected be unselfishly

distributed. Those who realize the needs of mission fields will not be tempted to use the tithe for that which is not necessary” (Ms 11, 1908). The benefits to worldwide missions under this plan have been considerable. Because of the Church’s worldwide operations, determination of the percentages shall continue to be set by the General Conference/division committees. It is not the prerogative of churches/missions/conferences/unions to decide these percentages unilaterally.

3. *Soul-winning Support Personnel*— The tithe may be utilized to sustain other personnel who, in a supporting role, directly relate to the work of soul-winning agencies, whether directed by the General Conference, the division, the union, the local conference/mission. Included with such personnel are departmental directors and their staffs which are engaged in evangelistic and nurturing ministries.

4. *Conference/Mission Operating Expense*— The tithe may be utilized for operating expenses of conferences/missions and the facilities used by the personnel outlined above (see paragraph 3).

5. *Literature Evangelist Benefit Fund*— The tithe is considered to be an appropriate source of subsidy for the conference portion of the Literature Evangelists’ Benefit Fund.

6. *Subsidies for Specified Activities*— The tithe may be utilized for conference/mission operating subsidies for such programs as youth camps meetings, as part of the evangelistic thrust of the Church.

7. *Evangelistic and Conference/Mission Office Equipment*— Tithe funds may be used for the purchase of evangelistic equipment and conference/mission office equipment. All other equipment shall be purchased with nontithe funds.

8. *Bible/Religion Teaching and Support Personnel in Schools*— (See T 20 20 below).

9. *Retired Employees*— The tithe may be used for the retirement benefits of denominational employees (except those who are otherwise provided for, e.g. health-care employees).

T 20 20 Use of Tithe for Education— 1. *General Principles*— a. In view of the Ellen G. White counsel restricting the use of tithe “for school purposes,” our system of education must be funded largely from other sources. Mrs. White does, however, make an exception in connection with Bible teaching in our schools. In the chapter entitled “School Management and Finance” in Testimonies for the Church vol. 6, 206-218, there is a section about the opening and operating of schools. It was written about the year 1899 and specifies certain individuals who could be paid from the tithe:

b. “Our conferences...should give the schools a most hearty and intelligent support. Light has been plainly given that those who minister in our schools, teaching the Word of God, explaining the Scriptures, educating the students in the things of God, should be supported by the tithe money. This instruction was given long ago, and more recently it has been repeated again and again” (6T 215).

c. Our total school system is religious in its motivation, but it is recognized that Bible teachers exercise a more specifically spiritual and ministerial role by instructing their students in the Word of God and by leading them to the Saviour. Such service is worthy of tithe support.

d. In her practical counsel for the administration of the Church, Ellen G. White often reveals deep concern lest a variety of ways be found to divert the tithe from the special purpose for which it is designated, namely the support of the preaching, pastoral, evangelistic ministry, the priestly duties of the minister of the gospel, and the support of Bible teachers.

e. On the other hand, a careful consideration of the Scriptures and of the Ellen G. White writings seems to indicate that as long as the sacred tithe which God has reserved for Himself is

faithfully employed for the support of His work, such use is concluded from the Ellen G. White writings seems to indicate that as long as the sacred tithe which God has reserved for Himself is faithfully employed for the support His work, such use is not contrary to the divine precepts of the Scriptures. It has also been concluded from the Ellen G. White writings that she broadens the use of tithe to permit the support of certain aspects of the educational program.

f. By applying the lessons to be learned from the Bible and the statements of Ellen G. White, we believe that under properly established guidelines which would safeguard the support of the work of the ministry, tithe funds could be used to support certain activities of selected individuals. These are individuals who serve in a clearly identifiable support role in educating in the things of God and who sustain a relationship to the work of the gospel minister.

2. *Use of Tithe in Schools*— The tithe may be used in support of the various levels of the Church's schools, as follows:

a. *Elementary Schools*— Subsidies of up to 30 percent of the total salaries and allowances of principals and teachers may be granted by conferences from tithe funds. It is believed that this figure should be a maximum because it represents a reasonable basis on which to evaluate the time devoted by elementary teachers to Bible instruction and spiritual nurture. To increase this percentage would detract from the use of tithe for its primary purpose, the evangelistic ministry.

b. *Secondary Schools*— The equivalent cost of salaries/benefits for Bible departments, chaplains, guidance counselors, resident hall deans/staff, principals, vice principals, and business managers, plus twenty percent (20%) of instructional employees (excluding contract employees) may be granted by conferences/missions/unions from tithe funds.

c. *Colleges and Universities*— An amount equal to the following costs may be granted by unions/divisions/the General Conference from tithe funds:

- 1) The departments of
 - a) Bible
 - b) Chaplain/Outreach Ministries
 - c) Dean of Students
- 2) The President's Office
- 3) The salaries/benefits of the
 - a) Vice President for Academic Administration/Staff
 - b) Vice President for Finance/Staff
 - c) Residence Hall Deans/Staff
- 4) Twenty percent (20%) of instructional department employee's salaries/benefits (excluding contract employees).

T 20 25 Purposes for Which Tithe Shall Not Be Used— 1. *Capital Expenditures for Buildings and Facilities*— Capital expenditures for buildings and facilities shall be drawn from nontithe funds. This includes such items as conference/mission offices, camp meeting facilities, youth camps, elementary schools, academies, church buildings, welfare centers, and college and university facilities.

2. *Equipment*— All equipment except evangelistic and conference office equipment shall be purchased with nontithe funds.

3. *Local Church Operating Expense*— Maintenance and other operating expenses, including the local church employees, such as secretaries, maintenance personnel, bus drivers, and others whose remuneration is being funded by the Church, are to be provided from church expense funds. "The tithe is not to be consumed in incidental expenses. That belongs to the work of the church members.

They are to support their church by their gifts and offerings” (Letter 81, 1897). All tithe shall be paid into the conference/mission treasury and under no circumstances is it to be retained in the local church for its use.

4. *School Operating Expenses*—The maintenance and other operating expenses of elementary, secondary, and higher education institutions shall be funded from nontithe sources.

T 20 30 Continuous Monitoring of Tithe Use— Administrators on General Conference, division, union, and local levels, accountable as they are to God for their stewardship, shall give continued earnest study, in the light of the Bible and Spirit of Prophecy counsels, to the purposes and proportions in which tithe funds are being used in the organizations for which they are responsible.